

# Benjamin SD 25

## Year to Date Revenue Overview - All Funds

### January 2026

## Local Revenue

**\$6,914,426**

45.98% of Budget

## State Revenue

**\$609,031**

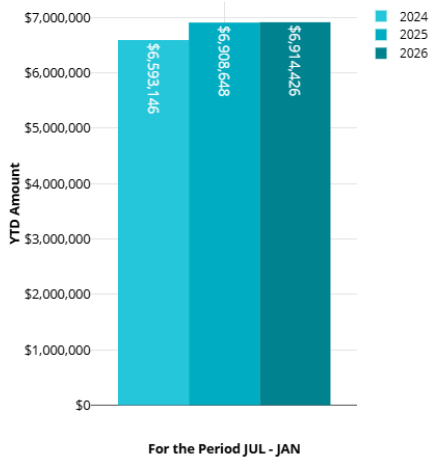
61.40% of Budget

## Federal Revenue

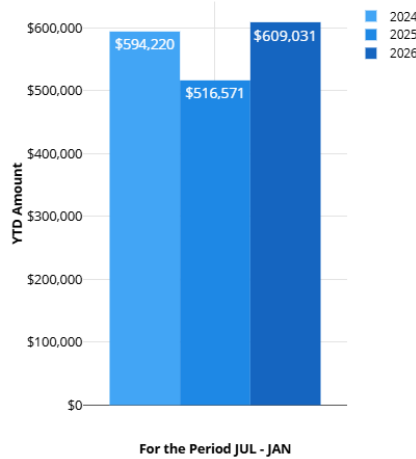
**\$313,729**

74.33% of Budget

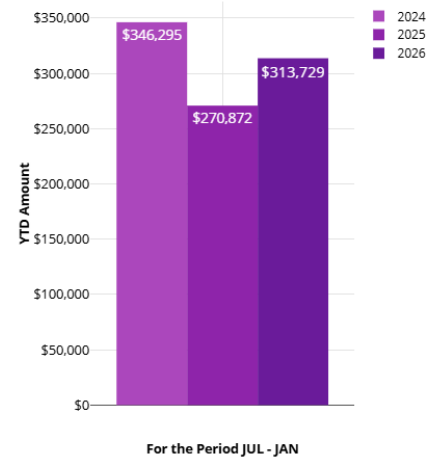
Local Revenue



State Revenue



Federal Revenue



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
<b>LOCAL REVENUE</b>					
1100 Ad Valorem Taxes	\$5,966,051	\$6,353,927	\$6,473,607	\$14,313,619	45.23%
1200 Payments in Lieu of Taxes	\$73,998	\$47,974	\$46,681	\$76,000	61.42%
1500 Earnings on Investments	\$433,684	\$383,935	\$239,734	\$365,752	65.55%
1600 Food Service	\$30,529	\$29,313	\$53,259	\$73,800	72.17%
1900 Other Revenue from Local Sources	\$49,043	\$52,321	\$53,821	\$123,500	43.58%
ALL OTHER LOCAL REVENUE	\$39,840	\$41,178	\$47,323	\$84,000	56.34%
<b>TOTAL LOCAL REVENUE</b>	<b>\$6,593,146</b>	<b>\$6,908,648</b>	<b>\$6,914,426</b>	<b>\$15,036,671</b>	<b>45.98%</b>
<b>STATE REVENUE</b>					
3000 Unrestricted Grants-in-Aid	\$311,244	\$311,544	\$311,868	\$576,000	54.14%
3100 Special Education	\$27,260	\$109,214	\$88,157	\$65,000	135.63%
3300 Bilingual Education	\$0	\$0	\$0	\$0	0.00%
3500 State Transportation Reimbursement	\$255,716	\$95,813	\$204,282	\$300,000	68.09%
ALL OTHER STATE REVENUE	\$0	\$0	\$4,724	\$50,850	9.29%
<b>TOTAL STATE REVENUE</b>	<b>\$594,220</b>	<b>\$516,571</b>	<b>\$609,031</b>	<b>\$991,850</b>	<b>61.40%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$346,295</b>	<b>\$270,872</b>	<b>\$313,729</b>	<b>\$422,055</b>	<b>74.33%</b>
<b>TOTAL REVENUE</b>	<b>\$7,533,661</b>	<b>\$7,696,091</b>	<b>\$7,837,186</b>	<b>\$16,450,576</b>	<b>47.64%</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$2,160,739</b>	<b>\$203,263</b>	<b>\$96,000</b>	<b>211.73%</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$7,533,661</b>	<b>\$9,856,830</b>	<b>\$8,040,449</b>	<b>\$16,546,576</b>	<b>48.59%</b>

**Revenue Insight:**

All Funds (excluding transfers) YTD revenues totaled \$7,837,186 through January 2026, which is \$141,096 or 1.8% more than the amount received last year for this period. The YTD difference is driven by an increase in 3000 State Sources of \$92,461, an increase in 4000 Federal Sources of \$42,857, and an increase in 1000 Local Sources of \$5,778.

Benjamin SD 25  
Year to Date Expense Overview - All Funds  
January 2026

## Salaries and Benefits

**\$5,251,864**

47.96% of Budget

## Purchased Services

**\$1,988,056**

64.03% of Budget

## Supplies &amp; Materials

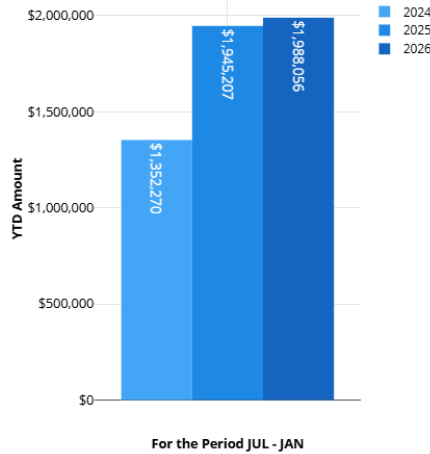
**\$864,215**

88.91% of Budget

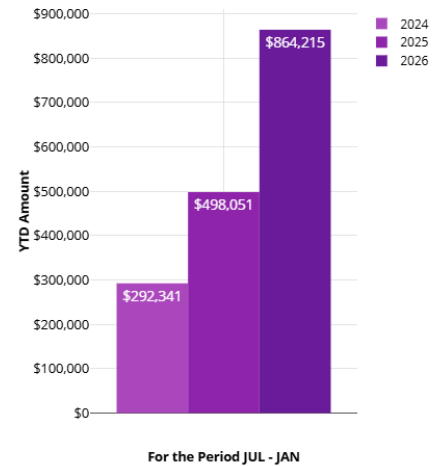
Salaries and Benefits



Purchased Services



Supplies &amp; Materials



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
<b>SALARIES AND BENEFITS</b>					
100 Salaries	\$3,534,014	\$4,070,662	\$4,151,082	\$8,753,603	47.42%
200 Benefits	\$976,555	\$1,075,314	\$1,100,781	\$2,195,974	50.13%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$4,510,569</b>	<b>\$5,145,976</b>	<b>\$5,251,863</b>	<b>\$10,949,577</b>	<b>47.96%</b>
<b>OTHER EXPENSES</b>					
300 Purchased Services	\$1,352,270	\$1,945,207	\$1,988,056	\$3,105,021	64.03%
400 Supplies & Materials	\$292,341	\$498,051	\$864,215	\$971,995	88.91%
500 Capital Outlay	\$583,442	\$4,917,362	\$5,803,716	\$5,095,076	113.91%
600 Other Objects	\$1,465,753	\$1,453,997	\$1,844,137	\$1,675,359	110.07%
700 Non-Capitalized Equipment	\$0	\$0	\$654	\$4,300	15.21%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
<b>TOTAL OTHER EXPENSES</b>	<b>\$3,693,806</b>	<b>\$8,814,617</b>	<b>\$10,500,778</b>	<b>\$10,851,751</b>	<b>96.77%</b>
<b>TOTAL EXPENSES</b>	<b>\$8,204,375</b>	<b>\$13,960,593</b>	<b>\$15,752,641</b>	<b>\$21,801,328</b>	<b>72.26%</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$2,160,739</b>	<b>\$0</b>	<b>\$96,641</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>\$8,204,375</b>	<b>\$16,121,332</b>	<b>\$15,752,641</b>	<b>\$21,897,969</b>	<b>71.94%</b>

**Expense Insights:**

All Funds (excluding transfers) YTD expenses totaled \$15,752,640 through January 2026, which is \$1,792,047 or 11.4% more than the amount spent last year for this period. The YTD difference is driven by an increase in 500 Capital Outlay of \$886,353, an increase in 600 Other Objects of \$390,139, and an increase in 400 Supplies & Materials of \$366,164.

## Benjamin SD 25

### Month to Date Revenue Overview - All Funds

#### January 2026

## Local Revenue

**\$54,182**

0.36% of Budget

## State Revenue

**\$161,932**

16.33% of Budget

## Federal Revenue

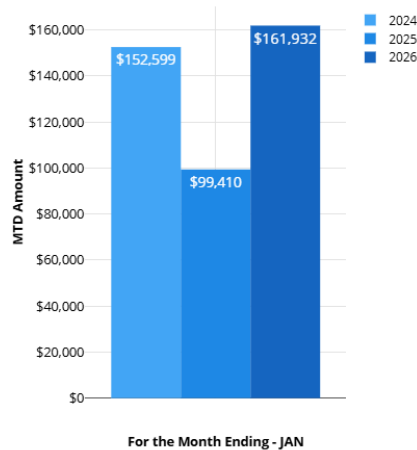
**\$42,854**

10.15% of Budget

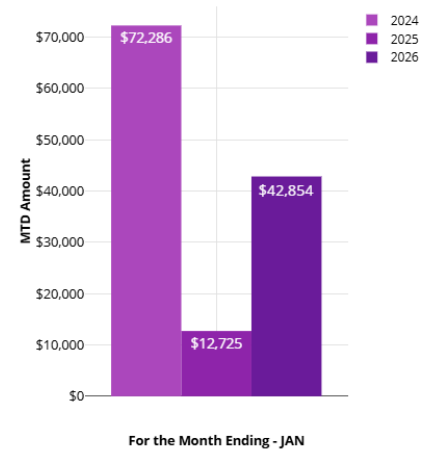
Local Revenue



State Revenue



Federal Revenue



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>LOCAL REVENUE</b>					
1100 Ad Valorem Taxes	\$0	\$0	\$0	\$14,313,619	0.00%
1200 Payments in Lieu of Taxes	\$14,947	\$10,769	\$11,531	\$76,000	15.17%
1500 Earnings on Investments	\$82,853	\$51,295	\$29,626	\$365,752	8.10%
1600 Food Service	\$2,218	\$2,960	\$6,166	\$73,800	8.35%
1900 Other Revenue from Local Sources	\$3,332	\$3,867	\$5,310	\$123,500	4.30%
ALL OTHER LOCAL REVENUE	\$1,641	\$4,166	\$1,550	\$84,000	1.85%
<b>TOTAL LOCAL REVENUE</b>	<b>\$104,991</b>	<b>\$73,057</b>	<b>\$54,182</b>	<b>\$15,036,671</b>	<b>0.36%</b>
<b>STATE REVENUE</b>					
3000 Unrestricted Grants-in-Aid	\$51,874	\$51,924	\$51,978	\$576,000	9.02%
3100 Special Education	\$-4,354	\$0	\$10,219	\$65,000	15.72%
3300 Bilingual Education	\$0	\$0	\$0	\$0	0.00%
3500 State Transportation Reimbursement	\$105,080	\$47,486	\$99,735	\$300,000	33.24%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	\$50,850	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$152,599</b>	<b>\$99,410</b>	<b>\$161,932</b>	<b>\$991,850</b>	<b>16.33%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$72,286</b>	<b>\$12,725</b>	<b>\$42,854</b>	<b>\$422,055</b>	<b>10.15%</b>
<b>TOTAL REVENUE</b>	<b>\$329,876</b>	<b>\$185,192</b>	<b>\$258,968</b>	<b>\$16,450,576</b>	<b>1.57%</b>
<b>OTHER FINANCING SOURCES</b>					
	\$0	\$2,160,739	\$0	\$96,000	0.00%
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$329,876</b>	<b>\$2,345,931</b>	<b>\$258,968</b>	<b>\$16,546,576</b>	<b>1.57%</b>

**Revenue Insight:**

All Funds (excluding transfers) revenues totaled \$258,968 in January 2026, which is \$73,776 or 39.8% more than the amount received last year for this month. The year over year difference is driven by an increase in 3000 State Sources of \$62,522, an increase in 4000 Federal Sources of \$30,129, and a decrease in 1000 Local Sources of -\$18,875.

## Benjamin SD 25

### Month to Date Expense Overview - All Funds

#### January 2026

#### Salaries and Benefits

**\$940,433**

8.59% of Budget

#### Purchased Services

**\$210,354**

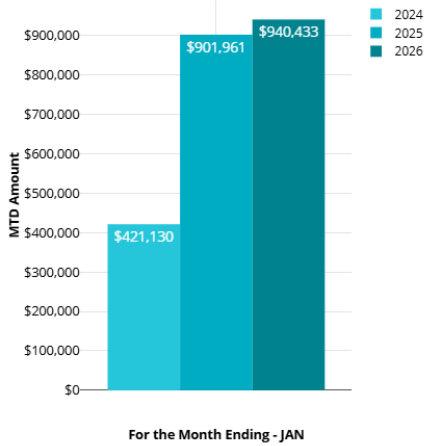
6.77% of Budget

#### Supplies & Materials

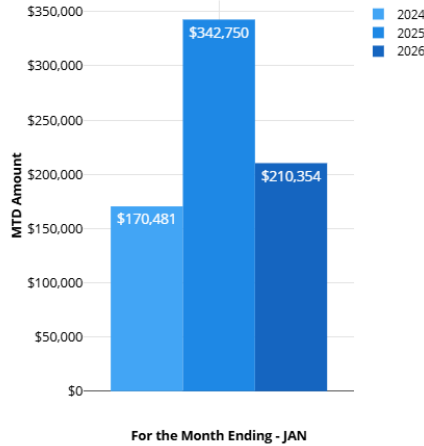
**\$53,937**

5.55% of Budget

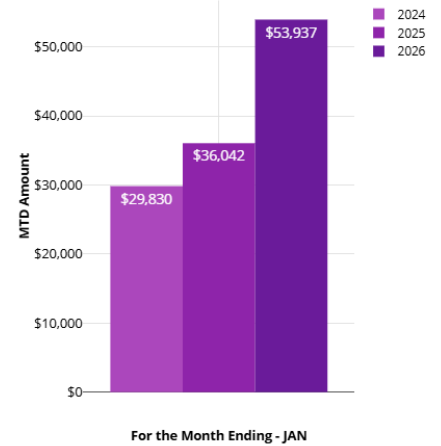
Salaries and Benefits



Purchased Services



Supplies & Materials



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>SALARIES AND BENEFITS</b>					
100 Salaries	\$380,973	\$718,914	\$746,863	\$8,753,603	8.53%
200 Benefits	\$40,157	\$183,047	\$193,570	\$2,195,974	8.81%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$421,130</b>	<b>\$901,961</b>	<b>\$940,433</b>	<b>\$10,949,577</b>	<b>8.59%</b>
<b>OTHER EXPENSES</b>					
300 Purchased Services	\$170,481	\$342,750	\$210,354	\$3,105,021	6.77%
400 Supplies & Materials	\$29,830	\$36,042	\$53,937	\$971,995	5.55%
500 Capital Outlay	\$14,807	\$320,091	\$47,106	\$5,095,076	0.92%
600 Other Objects	\$25,394	\$22,595	\$4,259	\$1,675,359	0.25%
700 Non-Capitalized Equipment	\$0	\$0	\$0	\$4,300	0.00%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
<b>TOTAL OTHER EXPENSES</b>	<b>\$240,512</b>	<b>\$721,478</b>	<b>\$315,656</b>	<b>\$10,851,751</b>	<b>2.91%</b>
<b>TOTAL EXPENSES</b>	<b>\$661,642</b>	<b>\$1,623,439</b>	<b>\$1,256,089</b>	<b>\$21,801,328</b>	<b>5.76%</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$2,160,739</b>	<b>\$0</b>	<b>\$96,641</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>\$661,642</b>	<b>\$3,784,178</b>	<b>\$1,256,089</b>	<b>\$21,897,969</b>	<b>5.74%</b>

#### Expense Insights:

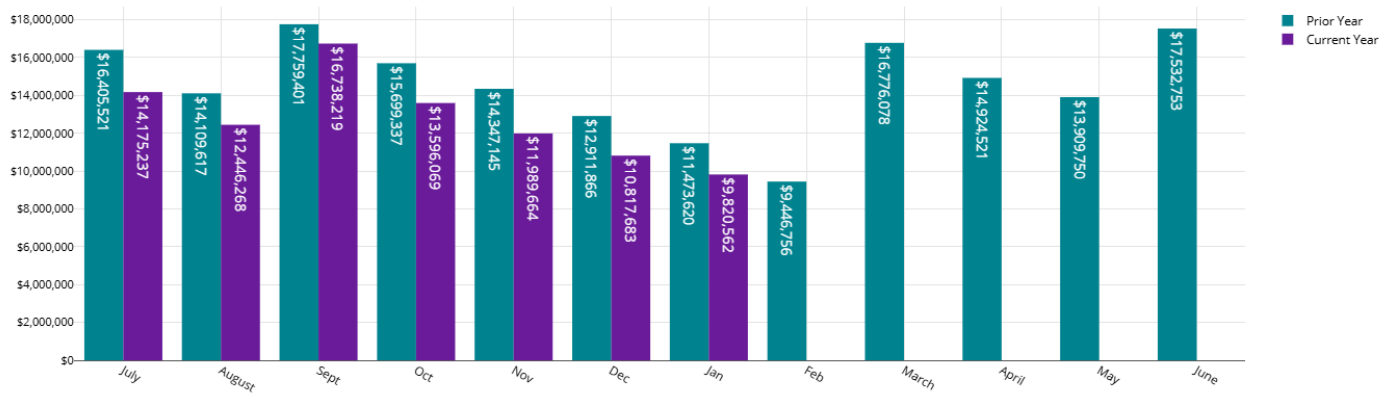
All Funds (excluding transfers) expenses totaled \$1,256,088 in January 2026, which is -\$367,350 or -22.6% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 500 Capital Outlay of -\$272,986, a decrease in 300 Purchased Services of -\$132,396, and an increase in 100 Salaries of \$27,949.

# Benjamin SD 25

## Fund Balance Overview

### January 2026

Month-End Balances - All Funds



	Fund Balance July 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Jan 2026
<b>Operating Funds:</b>						
Educational	\$6,406,235	\$6,258,456	\$6,742,645	\$0	\$0	\$5,922,046
Operations and Maintenance	\$1,339,228	\$570,024	\$674,663	\$0	\$0	\$1,234,589
Transportation	\$1,058,655	\$376,861	\$431,120	\$0	\$0	\$1,004,396
IMRF	\$1,059,205	\$20,030	\$189,441	\$0	\$0	\$889,794
Working Cash	\$323,171	\$2,365	\$0	\$0	\$0	\$325,536
Tort	\$162,779	\$48,308	\$148,906	\$0	\$0	\$62,181
<b>Total Operating Funds</b>	<b>\$10,349,273</b>	<b>\$7,276,044</b>	<b>\$8,186,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,438,542</b>
<b>Non-Operating Funds:</b>						
Debt Service	\$970,083	\$530,605	\$1,367,308	\$0	\$0	\$133,380
Capital Projects	\$6,213,397	\$30,538	\$6,198,557	\$203,263	\$0	\$248,641
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Funds</b>	<b>\$7,183,480</b>	<b>\$561,142</b>	<b>\$7,565,865</b>	<b>\$203,263</b>	<b>\$0</b>	<b>\$382,020</b>
<b>Total All Funds</b>	<b>\$17,532,753</b>	<b>\$7,837,186</b>	<b>\$15,752,640</b>	<b>\$203,263</b>	<b>\$0</b>	<b>\$9,820,562</b>

### Balances Insight:

Operating Fund balances at the end of the January 2026 totaled \$9,438,542, which is \$15,673 more 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 -\$1,653,058 for a grand total of \$9,820,562.