Benjamin School District 25
Business & Operations

FY 27
Final Budget Hearing

Sept. 14, 2026

PUBLIC ACT 102-0895

Fund Balance

For the Period Ending June 30, 2026

UNAUDITED

FUND	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance June 30, 2026	Month Over Month	Year to Date
Educational	$6,406,719	$12,888,886	$12,548,593	$0	$6,747,012	$3,333,865	$340,293
Operations and Maintenance	$1,339,228	$1,244,302	$1,255,160	$0	$1,328,370	$375,640	($10,858)
Debt Service	$970,083	$1,112,829	$1,588,531	$0	$494,381	$493,094	($475,702)
Transportation	$1,058,655	$816,795	$1,003,267	$0	$872,183	$83,677	($186,472)
IMRF	$678,235	$22,197	$155,525	$0	$544,907	($21,600)	($133,328)
SS	$380,970	$45,354	$215,627	$0	$210,697	($15,799)	($170,273)
Capital Projects	$6,303,876	$154,601	$6,517,157	$203,264	$144,584	($8,552)	($6,159,292)
Working Cash	$323,171	$37,349	$0	$0	$360,520	$24,052	$37,349
Tort	$162,779	$134,254	$148,906	$0	$148,127	$73,071	($14,652)
TOTAL ALL FUNDS	**$17,623,716**	**$16,456,567**	**$23,432,766**	**$203,264**	**$10,850,781**	$4,337,448	**($6,772,935)**
		$16,659,831					

Benjamin School District 25 Business Services

PA 103-0394 Analysis - MONTH ENDING June 30, 2026

EDUCATION FUND

3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
$12,166,677	52.65%	55.18%	*$34,857*	**194**	$6,746,528	$30,416,692
FY24	**FY25**	**Fy26**		180	$6,274,296	**Favorable/Unfavorable**
$11,416,715	$12,534,722	$12,548,593			$472,232	$23,703,013

O&M FUND

3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
$1,598,460	83.78%	83.10%	*$3,487*	**381**	$1,328,370	$3,996,149
FY24	**FY25**	**FY26**		180	$627,580	**Favorable/Unfavorable**
$1,482,046	$2,058,173	$1,255,160			$700,790	$2,667,780

TRANSPORTATION FUND

3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
$886,974	119.36%	98.33%	*$2,787*	**313**	$872,183	$2,217,435
FY24	**FY25**	**Fy26**		180	$501,634	**Favorable/Unfavorable**
$713,066	$944,589	$1,003,267			$370,549	$1,345,252

COMBINED

Avg. Expenditures	Daily Expenditures	Days Cash on Hand	Combined Fund Balance	Ratio	Days Above Policy	Cash Above Policy
$14,652,110	$41,131	**218**	$8,947,081	**61.06%**	**38**	**$1,543,571**

FY27
TENTATIVE BUDGET

TOTALS		Projected FY27	FY26	YOY	
Operating Funds	**Est Opening Balance**	$9,423,573	$9,127,774		
	REVENUE	$15,879,503	$14,934,303	$775,200	
	EXPENDITURES	$15,058,043	$14,638,504	$694,279	
	Transfers	-$641,179			
	Net	$180,281	$346,130	$148,145	
	Est Ending Balance	$9,603,854	$9,423,573	$61,491	
	Daily expenditures	$41,828		$40,663	*$1,165*
	Funds Needed	$7,529,022		$7,319,252	*$209,770*
	Proj Days COH	230		231.75	*-2*
	COH Over 180	$2,074,832.31		$2,104,320.81	*-$29,488.50*

2027 Final Budget

TOTALS		Final Budget	Projected FY27	FY26	YOY
Operating Funds	Est Opening Balance	$9,423,573	$9,423,573	$9,127,774	
	REVENUE	$15,904,087	$15,879,503	$14,934,303	$775,200
	EXPENDITURES	$15,160,878	$15,058,043	$14,638,504	$694,279
	Transfers	-$641,179	-$641,179		
	Net	$102,030	$180,281	$346,130	$148,145
	Est Ending Balance	$9,525,603	$9,603,854	$9,423,573	$61,491
	Daily expenditures	$42,114	$41,828		$40,663
	Funds Needed	$7,580,439	$7,529,022		$7,319,252
	Proj Days COH	226	230		231.75
	COH Over 180	$1,945,163.69	$2,074,832.31		$2,104,320.81

- FY27 Budget reflects the transition back from capital improvement spending to a more stabilized operational model
- Revenues will continue to be tied to yearly increases in CPI
- The net decrease in total fund balances are directly attributable to the Capital Funding Plan
- The District will finish with 46 days above the Board’s 180 Day Cash On Hand Policy