

TO: Board of Education
FROM: Joel Filas, Chief School Business Official
DATE: September 14, 2026
RE: Business & Operations Report

FY27 Enrollment

The Board has historically received a “6th Day Enrollment Report” during the September Board Meeting. This report was necessary under the old General State Aid Formula to determine the District’s per-pupil share of State Revenue. However, with the implementation of the State’s EBF Formula in 2016, the report is no longer used to compute State Revenue. The District’s adequacy level now determines revenue and is not based on student enrollment.

Enrollment still remains a significant driver of the Benjamin School District budgeting process, as it guides staffing needs and directly influences class sizes, programming, and support services. Staffing, in turn, accounts for the largest portion of District expenditures, making the relationship between enrollment and staffing central to the District’s long-term fiscal sustainability.

The following chart represents the District’s traditional 6th Day Enrollment Report with updated data from FY27. The KDG Survival column shows how many students enrolled or transferred out in that grade level since kindergarten. For example, for our current 6th Grade class, there are 8 more students in this cohort compared to when they were

Grade	FY22	FY23	FY24	FY25	FY26	FY27	KDG Survival
Early Childhood	29	43	46	45	30	23	
Kindergarten	78	63	69	70	59	71	
First	63	80	61	65	69	63	4
Second	62	62	80	62	61	70	0
Third	49	69	64	81	61	64	-5
Fourth	60	58	67	62	80	64	1
Fifth	58	66	59	64	63	81	3
Sixth	56	64	67	59	62	64	8
Seventh	66	56	64	66	56	60	2
Eighth	82	66	58	66	63	55	3
Total K-8	574	584	589	595	574	592	
		10	5	6	-21	18	

Class Sections: The following chart shows the number of sections required to teach the District's students over the past three years. There were no additional teachers needed for FY27 compared to FY26.

	PK	K	1	2	3	4
FY25	3	3	3	3	4	3
FY 26 Count	2	3	4	3	3	4
FY 27 Count	2	4	3	4	3	3
YOY	0	1	-1	1	0	-1

	5	6	7	8
FY25	3	3	3	3.5
Fy26 Count	3.5	3	3	3.5
FY27	3.5	3	3	3.5
YOY	0	0	0	0

Future Trends: The most recent demographic study completed in December 2025, projects a major increase in Kindergarten enrollment next year (94 students). If that projection holds, additional FTE will be required to educate this cohort. The administration will continue to monitor this data throughout the year.

FY26 Audit

The District's Audit is currently in the final management review stage, and the Business Office anticipates an October presentation from Baker Tilly. One highlight from this year's Audit is the Estimated Financial Profile Score. The District finished FY26 with an Estimated 2027 Financial Profile Designation of "Recognition." This is the highest level an Illinois School District can achieve. As the chart below shows, the District finished the Fiscal year above its Days Cash on Hand Policy.

1. Fund Balance to Revenue Ratio:				
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Total	Ratio	Score	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	9,216,072.00	0.615	Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	14,979,144.00		Value	1.40
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	0.00			
2. Expenditures to Revenue Ratio:				
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Total	Ratio	Score	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	14,840,361.00	0.991	Adjustment	0
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	14,979,144.00		Weight	0.35
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	0.00			
Possible Adjustment:		0	Value	1.40
3. Days Cash on Hand:				
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Total	Days	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	9,535,278.00	231.30	Weight	0.10
	41,223.23		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:				
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Total	Percent	Score	4
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	0.00	100.00	Weight	0.10
	10,229,497.30		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:				
Long-Term Debt Outstanding (P3, Cell H38)	Total	Percent	Score	3
Total Long-Term Debt Allowed (P3, Cell H32)	9,150,000.00	63.11	Weight	0.100
	24,810,113.13		Value	0.300
Total Profile Score:				3.90 *
Estimated 2027 Financial Profile Designation:				RECOGNITION

Technology Report

Secure Halo Cybersecurity Assessment

The District completed the Secure Halo cybersecurity assessment, a requirement for Illinois public school Districts. This yearly assessment evaluates the District's cybersecurity practices and overall security posture against established standards and requirements. These practices align with CIS controls, a globally recognized cybersecurity standard.

The District received an overall score of 89%, compared with an average score of 66% for Illinois school Districts. This result reflects the Technology Department's significant work to strengthen the District's cybersecurity program, policies, procedures, infrastructure, and safeguards.

Cybersecurity, however, is a Districtwide responsibility and cannot be accomplished by the Technology Department in isolation. This level of cybersecurity maturity is made possible through the continued support of the Board of Education, Superintendent, administrative team, and the District staff. Their support of technology investments, security initiatives, policies, procedures, and cybersecurity practices is an important part of maintaining a strong security posture.

While the assessment results are very positive, cybersecurity requires continuous improvement. The Technology Department will continue to review the assessment findings, address identified opportunities for improvement, and adapt district safeguards as cybersecurity risks and requirements continue to evolve.

Securely Home Parent Portal

To better support parents in helping students develop safe, healthy, and responsible technology habits, the District implemented the **Securly Home** program. Securely Home gives families greater visibility and control over their child's school laptop when it is used away from school. Through Securly Home, parents can view their child's online activity and apply additional filtering controls that are appropriate for their family.

District internet filtering and security protections will remain in place at all times. Parents may choose to make filtering more restrictive when the device is away from school, but they cannot unblock websites or content restricted by the district. Parent restrictions apply only when the device is being used off the district network.

Parents received a welcome email directly from Securly Home with information and instructions for accessing and using the service. We are pleased to offer families this additional resource and to continue strengthening the partnership between home and school. By giving parents greater visibility and additional choices for managing technology use at home, we hope to support families in creating healthy, safe, and positive technology experiences for their children.

A LOOK AHEAD

October Board Meeting:

- Audit Presentation
- Preliminary tax levy information
- FY27 Lunch Program Update

Respectfully submitted,

