

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \*  
July 1, 2025 - June 30, 2026

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? Yes \_\_\_\_\_

Date of Amended Budget: 06/08/2026  
(MM/DD/YY)

District Name: Benjamin SD 25

District RCDT No: 19022025002

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

**If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Benjamin SD 25, County of Dupage, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Benjamin SD 25, County of Dupage, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 13 day of April, 20 26, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2025 and ending June 30, 2026.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 8th day of June, 20 26 by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
X	
X	
X	
X	
X	
X	
X	
X	

\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
 \*\* Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.  
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).  
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?s=true>  
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2025		6,406,235	1,339,228	970,083	1,058,655	1,059,205	6,213,397	323,171	162,779	0	
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	LOCAL SOURCES	1000	11,794,567	1,232,170	1,117,347	404,637	49,569	76,000	30,000	128,640	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	568,008	75,000	0	403,751	0	75,000	0	0	0	
8	FEDERAL SOURCES	4000	582,379	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		12,944,954	1,307,170	1,117,347	808,388	49,569	151,000	30,000	128,640	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0		0	0	
11	Total Receipts/Revenues		12,944,954	1,307,170	1,117,347	808,388	49,569	151,000	30,000	128,640	0	
12	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
13	INSTRUCTION	1000	7,339,003				159,850			0		
14	SUPPORT SERVICES	2000	5,023,371	1,290,478		1,075,098	228,332	6,439,371		148,906	0	
15	COMMUNITY SERVICES	3000	17,214	0		0	2,000			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	383,195	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,380,308	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		12,762,783	1,290,478	1,380,308	1,075,098	390,182	6,439,371		148,906	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		12,762,783	1,290,478	1,380,308	1,075,098	390,182	6,439,371		148,906	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		182,171	16,692	(262,961)	(266,710)	(340,613)	(6,288,371)	30,000	(20,266)	0	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110	0	0	0	0	0	0		0	0	
28	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0	
29	Transfer Among Funds	7130	0	0		0						
30	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0	
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210	0	0	0	0		0	0	0	0	
36	Premium on Bonds Sold	7220	0	0	0	0		203,264	0	0	0	
37	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0	
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300	0	0	0	0	0	0		0	0	
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						96,000				
44	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0	
45	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0	
46	Total Other Sources of Funds <sup>8</sup>		0	0	0	0	0	299,264	0	0	0	



	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		6,406,235	1,339,228	970,083	1,058,655	1,059,205	6,213,397	323,171	162,779	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	11,794,567	1,232,170	1,117,347	404,637	49,569	76,000	30,000	128,640	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	568,008	75,000	0	403,751	0	75,000	0	0	0	
96	FEDERAL SOURCES	4000	582,379	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues <sup>8</sup>		12,944,954	1,307,170	1,117,347	808,388	49,569	151,000	30,000	128,640	0	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		12,944,954	1,307,170	1,117,347	808,388	49,569	151,000	30,000	128,640	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	7,339,003				159,850			0		
102	SUPPORT SERVICES	2000	5,023,371	1,290,478		1,075,098	228,332	6,439,371		148,906	0	
103	COMMUNITY SERVICES	3000	17,214	0		0	2,000			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	383,195	0	0	0	0	0	0	0	0	
105	DEBT SERVICES	5000	0	0	1,380,308	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures <sup>9</sup>		12,762,783	1,290,478	1,380,308	1,075,098	390,182	6,439,371		148,906	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		12,762,783	1,290,478	1,380,308	1,075,098	390,182	6,439,371		148,906	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		182,171	16,692	(262,961)	(266,710)	(340,613)	(6,288,371)	30,000	(20,266)	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds <sup>8</sup>		0	0	0	0	0	299,264	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds <sup>9</sup>		0	96,000	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	(96,000)	0	0	0	299,264	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		6,588,406	1,259,920	707,122	791,945	718,592	224,290	353,171	142,513	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	Object Name											
124	Salaries	100	8,534,879	101,726		0		0		0	0	8,636,605
125	Employee Benefits	200	1,785,308	10,479		0	390,182	0		0	0	2,185,969
126	Purchased Services	300	849,312	734,839	0	1,075,098		6,439,371		148,906	0	9,247,526
127	Supplies & Materials	400	939,178	249,658		0		0		0	0	1,188,836
128	Capital Outlay	500	26,535	193,776		0		0		0	0	220,311
129	Other Objects	600	623,271	0	1,380,308	0	0	0		0	0	2,003,579
130	Non-Capitalized Equipment	700	4,300	0		0		0		0	0	4,300
131	Termination Benefits	800	0	0		0				0	0	0
132	Total Expenditures		12,762,783	1,290,478	1,380,308	1,075,098	390,182	6,439,371		148,906	0	23,487,126

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025										
4	Total Direct Receipts & Other Sources <sup>8</sup>		6,406,235	1,339,228	970,083	1,058,655	1,059,205	6,213,397	323,171	162,779	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	0	0	0		0	0
7	Interfund Loans Receivable (Repayment of Loans)	141	0	0		0			0		
8	Notes and Warrants Payable	433	0	0	0	0	0			0	0
9	Other Current Assets	199	0	0	0	0	0	0	0	0	0
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		12,944,954	1,307,170	1,117,347	808,388	49,569	450,264	30,000	128,640	0
12	Total Amount Available		19,351,189	2,646,398	2,087,430	1,867,043	1,108,774	6,663,661	353,171	291,419	0
13	Total Direct Disbursements & Other Uses <sup>9</sup>		12,762,783	1,386,478	1,380,308	1,075,098	390,182	6,439,371	0	148,906	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141	0	0		0			0		
16	Interfund Loans Payable (Repayment of Loans)	411	0	0	0	0	0	0		0	0
17	Notes and Warrants Payable	433	0	0	0	0	0			0	0
18	Other Current Liabilities	499	0	0	0	0	0	0	0	0	0
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		12,762,783	1,386,478	1,380,308	1,075,098	390,182	6,439,371	0	148,906	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026										
22			6,588,406	1,259,920	707,122	791,945	718,592	224,290	353,171	142,513	0
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025										
24	Total Direct Receipts & Other Sources <sup>8</sup>		66,440								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses <sup>9</sup>		66,440								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026										
28			66,440								
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025										
30	Total Direct Receipts & Other Sources <sup>8</sup>		6,472,675	1,339,228	970,083	1,058,655	1,059,205	6,213,397	323,171	162,779	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		12,944,954	1,307,170	1,117,347	808,388	49,569	450,264	30,000	128,640	0
33	Total Amount Available		19,417,629	2,646,398	2,087,430	1,867,043	1,108,774	6,663,661	353,171	291,419	0
34	Total Direct Disbursements & Other Uses <sup>9</sup>		12,762,783	1,386,478	1,380,308	1,075,098	390,182	6,439,371	0	148,906	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		12,762,783	1,386,478	1,380,308	1,075,098	390,182	6,439,371	0	148,906	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026										
			6,654,846	1,259,920	707,122	791,945	718,592	224,290	353,171	142,513	0