



Board of Education Meeting - Bensenville School District 2 June 18, 2025

Conference/Action Item

B. Adoption of 2025-26 Budget

Background

The Board will hold a public hearing concerning the budget on June 18, 2025.

Public review of the tentative budget began on Monday, May 19. The required notice was published on May 14, 2025.

After publication of the tentative budget, both revenues and expenses have been further revised for the final budget.

Administrative Considerations

This memorandum summarizes the proposed budget. The full budget document is linked [here](#).

- An operating surplus is projected of about \$46,000, or less than 0.1% of revenue. See page 2. This is an improvement from the small deficit projected in the tentative budget.
- Revenues are detailed on page 3.
 - Basic Operating Revenues are projected to increase by \$0.1 million from the prior year, or about 0.3%.
 - Special-purpose federal grants (mostly food service) are projected to decrease about 28%, to \$1.6 million. Except for food service, these grants were always known to have a limited life and have been planned for accordingly.
- Expenses are detailed on page 4.
 - Staff costs, the largest category of expense, are projected to increase about 1.9% (ignoring contingencies). Typical increases in individual salary and benefits are partly offset with staffing reductions and retirements. Vehicle purchases and other capital costs increase \$400,000. All others costs are projected to increase about 4% over the prior year if no contingencies are spent.
 - Contingencies of \$806,000 are included in the expense section of the budget.
- Fund balances are shown on pages 5 and 6.
 - All funds will have positive balances at June 30, 2026.
 - The District's fund balances comply with limitations in School Code that took effect last year. See page 6.

Options Considered

Since the Tentative Budget was released in May, a decrease in Expenses has been proposed of \$252,000. Vehicle purchases are reduced \$260,000; NDSEC tuition is reduced \$65,000; technology equipment purchases are increased \$160,000; and several smaller changes were made as well.

Fund Affected

All funds.

Recommendations

That the Board of Education (1) adopt the [2025-26 Budget as presented](#); and (2) note that the cash balance of its operational funds at June 30, 2024 is less than 2.5 times the average spending in those funds for the three-year period ended on the same date.

Overview, Cash Position

Beginning Cash Balance 40,606,158

Operating Surplus 46,166

BCPL loan repayment 60,000

Projected June 30, 2026
Balance 40,712,324

Projected May 31, 2026
Balance 25,340,107

Revenue By Source

	As % of Revenue	Budget 25-26	Estimated Results 24-25	Comments
Property Tax	74%	\$34,884,426	\$33,731,543	Increase of 3.4%.
Illinois Corporate Income Tax	3%	\$1,547,154	\$1,547,154	Assuming same as prior year.
General State Aid	10%	\$4,689,465	\$4,643,039	Assuming Increase of 1%.
Special Ed, Fed & State	2%	\$711,971	\$865,315	Decrease of 18%.
Title Grants	1%	\$674,300	\$573,597	One-time increase.
PreK for all	1%	\$533,400	\$641,130	Decrease of 17%.
Birth-to-3	1%	\$295,683	\$339,283	Decrease of 13%.
Other Grants, Federal	1%	\$376,000	\$340,240	Increase of 10%.
Other Grants, State and Private	1%	\$266,000	\$359,681	Decrease of 26%.
Interest, NDSEC refunds, property sales, and miscellaneous	3%	\$1,516,760	\$2,330,559	Interest income will decrease about \$800k. Mohawk sale proceeds \$335k are included here for 2024-25.
Basic Operating Revenue, S/T	97%	\$45,495,159	\$45,371,540	Basic operating revenues increase slightly. Property tax increase offsets the decrease in interest income.
<i>Food Service Grants</i>	3%	\$1,238,225	\$1,204,058	<i>This revenue is dedicated to food service.</i>
<i>Non-repeating Federal Grants</i>	1%	\$363,055	\$82,416	<i>Stronger Connections and School Improvement Grants.</i>
<i>School Climate Transformation Grant</i>	0%	\$0	\$259,073	<i>Grant ended in 2024-25.</i>
<i>COVID-related grants for 2020-2024</i>	0%	\$0	\$687,245	<i>Grant ended in 2024-25.</i>
Special Purpose Grants, S/T	3%	\$1,601,280	\$2,232,792	<i>28% decrease in Special Purpose Grants.</i>
All Operating Revenues	100%	\$47,096,439	\$47,604,332	Overall Revenue decreases 1.1%.

Expense by Type

	2025-26 Budget w/o Contingencies	Contingencies	Total Budget	Prior Year Estimated Results	Comments
Salaries	24,260,523	135,000	24,395,523	23,894,077	Four fewer positions partly offset annual salary increases.
Employee Benefits	7,198,184	73,000	7,271,184	6,976,943	Same as salaries.
Purchased Services	6,070,973	160,000	6,230,973	5,748,407	New Tech Consulting position is about half the increase.
Tuition	2,018,689	75,000	2,093,689	1,971,019	Same as prior year.
Supplies & Materials	2,619,818	168,000	2,787,818	2,356,143	Refresh Chromebooks in 2026.
Capital Outlay (w/o construction)	1,106,003	195,000	1,301,003	725,249	Purchase buses and network access points.
Debt Service	2,908,964	0	2,908,964	2,907,964	Same as prior year.
Other Objects	14,819	0	14,819	17,289	Not a significant category.
Non-Capitalized Equipment	46,300	0	46,300	155,096	Not a significant category.
Total Expenditures	46,244,273	806,000	47,050,273	44,752,187	Without contingencies, ~3% increase over prior year.

Budget By Fund

Fund	Cash Balance at Prior Year-End	Revenues	Expenses	Surplus (Deficit)	Fund Transfer (Out) In	BCPL Loan Payment Received	Balance at Year-End
Education	\$33,059,282	\$37,864,069	\$37,125,599	\$738,470	(\$650,000)	\$60,000	\$33,207,752
Operations & Maintenance	\$3,618,394	\$3,715,520	\$4,027,425	(\$311,905)	\$0		\$3,306,489
Bond ¹	\$2,654,500	\$3,479,857	\$2,913,964	\$565,893			\$3,220,393
Transportation	\$387,547	\$1,285,795	\$2,047,906	(\$762,111)	\$650,000		\$275,436
IMRF & Social Security	\$260,373	\$523,932	\$678,557	(\$154,625)		\$0	\$105,748
Working Cash	\$467,377	\$2,764		\$2,764	\$0		\$470,141
Tort	\$157,270	\$224,502	\$256,822	(\$32,320)			\$124,950
Life Safety	\$1,415	\$0	\$0	\$0			\$1,415
Totals All Funds	\$40,606,158	\$47,096,439	\$47,050,273	\$46,166	\$0	\$60,000	\$40,712,324

¹ Total debt obligations are \$37,051,000 at June 30, 2025. Cash in the Bond Fund secures obligations due in the next year.

Compare Fund Balances to Spending in Key Funds

District 2's key fund balances are much smaller than the limit set by School Code.

	2025-26 as Budgeted	2024-25 (Not yet audited)	2023-24	2022-23	2021-22
Total cash reserves in Education, Operations & Maintenance, and Transportation Funds	36,789,677	37,065,223	40,841,153		
Total Spending in the same three funds	43,200,930	46,485,290	42,444,561	38,909,168	36,967,360
Three-year average for spending	44,043,594	42,613,006	39,440,363		
Ratio of Cash Balance to Average Spending	0.84	0.87	1.04		

School Code requires this Ratio to be <2.5 for 2023-24, the most recently-audited year.



BENSENVILLE

SCHOOL DISTRICT 2

210 S. Church Road, Bensenville, IL 60106 | 630-766-5940 | www.bsd2.org

"I HEREBY CERTIFY THAT THE REVENUES, BY SOURCE, SHOWN FOR EACH FUND OF THE DISTRICT IN THE ATTACHED CERTIFIED COPY OF THE BUDGET OF BENSENVILLE ELEMENTARY SCHOOL DISTRICT NO. 2, COUNTY OF DUPAGE, STATE OF ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, ARE THE REVENUES ANTICIPATED FOR FISCAL YEAR 2026".

Paul Novack, Chief Financial Officer

Bensenville Elementary School District #2

June 18, 2025

Blackhawk Middle School
250 S. Church Road
Bensenville, IL 60106
630-766-2601

Tioga School
212 W. Memorial Road
Bensenville, IL 60106
630-766-2602

W.A. Johnson School
252 Ridgewood Avenue
Bensenville, IL 60106
630-766-2605

Bensenville District 2

REVENUE SOURCES FOR COUNTY FILING

Estimated Revenue by Source for 2025-26										
	Education	Oper & Maint	Debt Service	Transp.	IMRF	Constr.	Working Cash	Tort	Safety	Totals
Property Tax	29,235,346	3,685,520	229,857	1,013,505	492,932	-	2,764	224,502	-	34,884,426
State	2,960,702	-	2,700,817	266,000	-	-	-	-	-	5,927,519
Federal	3,220,580	-	-	-	-	-	-	-	-	3,220,580
CPPRT and Other	2,447,441	30,000	549,183	6,290	31,000	-	-	-	-	3,063,914
Total	37,864,069	3,715,520	3,479,857	1,285,795	523,932	-	2,764	224,502	-	47,096,439