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BENSENVILLE SCHOOL DISTRICT 2 FINAL FY27 BUDGET

Board Quick Guide

SEPTEMBER 28, 2026

Fiscal Year: July 1, 2026 - June 30, 2027

1

STUDENT NEEDS

Staffing, instruction, services

2

FISCAL STEWARDSHIP

Supportable revenue + prudent reserves

3

STABLE OPERATIONS

Facilities, transportation, technology

1

BUDGET POSITION

REVENUE

\$49.23M

FY27 all-funds revenue

EXPENDITURES

\$49.30M

FY27 all-funds expenditures

PLANNED DEFICIT

(\$71,364)

0.14% of expenditures

Final budget remains essentially balanced and improves the tentative position by \$250,921.

2

REVENUE FOUNDATION

74%

PROPERTY TAXES

~\$36.3M | primary revenue source

- \$4.73M**
Evidence-Based Funding
- \$1.845M**
CPPRT
- \$1.33M**
Investment income
- \$400K**
Medicaid revenue

Local 81% | State/Federal 19%

3

DISTRICT INVESTMENT

69%

SALARIES + BENEFITS

People remain the largest investment

- \$25.87M** **Salaries**
53% of budget
- \$7.97M** **Benefits**
16% of budget
- \$6.31M** **Purchased services**
13% of budget
- \$2.69M** **Supplies & materials**
5% of budget

Capital outlay totals \$558.5K, below FY26 actuals after transportation replacement purchases were deferred.

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FINAL REVIEW

+\$250,921

IMPROVEMENT VS. TENTATIVE

Revenue +\$597K | Expenditures +\$346K

DEBT Updated debt schedule reduced debt-service costs.

SPED Tuition and outplacement projections validated.

FOOD Purchased services refined after rate and volume review.

CAPITAL \$399K transportation capital removed or deferred.

5

FUND VIEW

81%

EDUCATION FUND

\$40.21M of FY27 expenditures

- Education** \$40.21M
- O&M** \$3.88M
- Debt Service** \$2.67M
- Transportation** \$1.60M
- Other** \$0.94M

Education Fund directly supports instruction, student services, administration and most staffing.

WHAT SUCCESS LOOKS LIKE

1

STUDENT SUPPORT

Fund staffing, programs and services

2

LIQUIDITY

Maintain prudent reserves and cash flow

3

MONITORING

Track tax, grant and reimbursement receipts

4

FLEXIBILITY

Adjust responsibly as needs evolve



EDUCATION FUND

REVENUE **\$38,976,007**

EXPENDITURES **\$40,206,012**

NET IMPACT **(\$1,230,005)**
Planned drawdown

Beginning Fund Balance 7/1/26	+	Net Impact	=	Projected Fund Balance 6/30/27
\$32,054,437		(\$1,230,005)		\$30,824,432



OPERATIONS & MAINTENANCE FUND

REVENUE **\$4,114,654**

EXPENDITURES **\$3,876,365**

NET IMPACT **+\$238,289**
Increases fund balance

Beginning Fund Balance 7/1/26	+	Net Impact	=	Projected Fund Balance 6/30/27
\$3,798,203		+\$238,289		\$4,036,492



DEBT SERVICE FUND

REVENUE **\$3,585,748**

EXPENDITURES **\$2,665,594**

NET IMPACT **+\$920,154**
Increases fund balance

Beginning Fund Balance 7/1/26	+	Net Impact	=	Projected Fund Balance 6/30/27
\$3,223,864		+\$920,154		\$4,144,018



TRANSPORTATION FUND

REVENUE **\$1,629,263**

EXPENDITURES **\$1,604,896**

NET IMPACT **+\$24,367**
Increases fund balance

Beginning Fund Balance 7/1/26	+	Net Impact	=	Projected Fund Balance 6/30/27
\$949,129		+\$24,367		\$973,496



IMRF / SOCIAL SECURITY FUND

REVENUE **\$691,283**

EXPENDITURES **\$666,607**

NET IMPACT **+\$24,676**
Increases fund balance

Beginning Fund Balance 7/1/26	+	Net Impact	=	Projected Fund Balance 6/30/27
\$160,712		+\$24,676		\$185,388



TORT IMMUNITY FUND

REVENUE **\$228,907**

EXPENDITURES **\$278,709**

NET IMPACT **(\$49,802)**
Planned drawdown

Beginning Fund Balance 7/1/26	+	Net Impact	=	Projected Fund Balance 6/30/27
\$160,972		(\$49,802)		\$111,170



WORKING CASH FUND

REVENUE **\$957**

EXPENDITURES **\$0**

NET IMPACT **+\$957**
Increases fund balance

This is a reserve fund with minimal FY27 activity.
No beginning fund balance is shown.

