

MEMORANDUM

To: Board of Education

Cc: Dr. Amy MacCrindle, Superintendent of Schools

From: Daina Pflug, Business Manager

Date: August 17, 2026

Re: Approval of Final FY27 Budget Northern Kane County Regional Vocational System

Attached for your review and formal approval is the final budget for Fiscal Year 2027. The only revision made from the tentative budget was increasing local revenues (\$14,020) for prior year receipts crossing fiscal years.

Financial Overview

- The proposed FY27 budget is fully balanced, with revenues exceeding expenditures by \$14,020.
- As of the June 30, 2026 Treasurer's Report, current cash reserves total \$1,100,056.99.
- The unaudited beginning fund balance is currently recorded in this draft and may undergo minor adjustments upon completion of the annual audit.
- **Perkins V Grant (\$528,297):** Decreased by \$93,874 compared to FY26. This reduction is driven by a regional decline in the reported number of students identified below the poverty threshold.
- **CTEI Grant (\$2,144,384):** Revenue remains flat relative to the FY26 allocation, though minor realignments have been made across specific expenditure line items.
- **STAMP Grant (\$4,850):** Included within local funds for what is anticipated to be its final year.

Total operating expenditures will be supported through a combination of these three grant streams and local contributions from all participating schools. In accordance with statutory requirements, a notice of public hearing was published in the *Daily Herald* (Elgin, IL) on July 16, 2026, satisfying the mandatory 30-day notice period. The public hearing was held immediately prior to tonight's regular meeting.

RESOLUTION ADOPTING ANNUAL
BUDGET AND APPROPRIATION ORDINANCE
FOR SCHOOL YEAR COMMENCING
JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, the Board of Education of Central Community Unit School District 301, Kane and DeKalb Counties, Illinois, on behalf of Northern Kane County Regional Vocational System has caused to be prepared in tentative form a budget and the Secretary of the Board has made the same conveniently available to public inspection for at least thirty days prior to the final action thereon; and

WHEREAS, notice of said public hearing was given at least thirty days prior thereto as required by publication in the Daily Herald, Elgin, Illinois on July 16, 2026; and

WHEREAS, a public hearing was held on said budget on the 17th day of August, 2026.

NOW THEREFORE BE IT RESOLVED by the Board of Education of Central Community Unit School District 301, Kane and DeKalb Counties, Illinois, on behalf of Northern Kane County Regional Vocational System that the Tentative Budget and Appropriation Ordinance, as amended, for the school year commencing July 1, 2026 and ending June 30, 2027, as hereinbefore placed on public display, be and the same is hereby adopted, as amended, as the Budget and Appropriation Ordinance for the said school district for the said school year commencing on July 1, 2026 and ending on June 30, 2027.

Ryan Wasson, President

Date

Scott Mrkvicka, Secretary

Date



Northern Kane County
REGION 110
EDUCATION THAT WORKS

Community Unit School District 300
Central Community Unit School District 301
St. Charles Community Unit School District 303
School District U-46
northernkanepathways.com

Northern Kane County Regional Vocational System

2026-2027 Final Budget

**Presented
August 17, 2026**

Fiscal Agent

**Central Community Unit School District 301
275 South St.
Burlington, IL 60109**



Revenues

The Regional Vocational Revenues represent the vocational funding for Districts 300, 301, 303 and U-46. These dollars come to the region through two separate grants and are then distributed to the member districts. Specific grant revenues are received through the federal Perkins grant and the state Career and Technical Education Improvement grant.

Expenditures

Expenditures are incurred for both the Region and for Member districts. Regional expenditures are incurred for the administration of grants and programs across the region. Member districts are reimbursed by the Region for expenditures incurred for the delivery of vocational programs. This delivery includes regular vocational education, program administration and other support services.

Flow of Funds

Illinois State Board of Education



Northern Kane County Regional Vocational System



District 300

District 301

District 303

District U-46



Education Fund
2026-2027

Unaudited Beginning Balance 7/1/2026 **\$ 1,100,057.00**

Revenues

CTEI Grant	\$2,144,384.00
Perkins V Grant	\$ 528,297.00
STAMP Grant	\$ 4,850.00
Local Funds	\$ 41,870.00
Total Revenues	\$2,714,551.00

Expenditures

CTEI Grant	\$2,144,384.00
Perkins V Grant	\$ 528,297.00
STAMP Grant	\$ 4,850.00
Local Funds	\$ 23,000.00
Total Expenditures	\$2,700,531.00

Estimated Ending Balance 6/30/2027 **\$1,114,077.00**



CTEI Grant Allotment

Account	Description	Budget
		\$2,144,384.00
1000	Improvement of Instruction Services	
300	Purchased Services	\$12,000.00
	Total	\$12,000.00
2120	Guidance Services	
100	Salaries	\$54,950.00
200	Benefits	\$36,850.00
300	Purchased Services	\$3,500.00
400	Supplies	\$1,000.00
	Total	\$96,300.00
2210	Improvement of Instruction Services	
300	Purchased Services	\$32,000.00
	Total	\$32,000.00
2300	General Administration	
300	Purchased Services	\$11,000.00
400	Supplies	\$1,000.00
	Total	\$12,000.00
2400	School Administration	
100	Salaries	\$100,000.00
200	Benefits	\$23,600.00
	Total	\$123,600.00
4100	Payments to Other Governmental Units	
600	School District U-46	\$667,000.00
600	School District 300	\$472,000.00
600	School District 301	\$179,000.00
600	School District 303	\$317,152.00
600	Special Projects (Subgrant-any district)	\$233,332.00
	Total	\$1,868,484.00
	Grand Total	\$2,144,384.00



Perkins V Grant Allotment

Account	Description	Budget
		\$ 528,297.00
2120	Guidance Services	
100	Salaries	\$ 34,900.00
200	Benefits	\$ 14,000.00
	Total	\$ 48,900.00
2300	General Administration	
100	Salaries	\$ 21,050.00
200	Benefits	\$ 5,000.00
	Total	\$ 26,050.00
4140	Payments To Other Governmental Units	
600	School District U-46	\$ 267,076.00
600	School District 300	\$ 122,000.00
600	School District 301	\$ 20,271.00
600	School District 303	\$ 44,000.00
	Total	\$453,347.00
	Grand Total	\$ 528,297.00



STAMP Grant Allotment

Account	Description	Budget
		\$ 4,850.00
1000	Improvement of Instruction Services	
300	Purchased Services	\$ 4,850.00
	Total	\$ 4,850.00
	Grand Total	\$ 4,850.00

Local Funds Allotment

Account	Description	Budget
		\$ 23,000.00
2300	General Administration	
100	Salaries	\$ 15,000.00
200	Benefits	\$ 3,000.00
300	Purchased Services	\$ 5,000.00
	Total	\$ 23,000.00
	Grand Total	\$ 23,000.00