

North Boone Community Unit School District #200

Joint Business Services/Facilities-Long Range Planning Committee of the Board of
Education

District Office
6248 N. Boone School Rd.
Poplar Grove, IL 61065

Thursday, August 6, 2026
6:30 PM

*The Mission of the North Boone educational community is to provide a safe
and all-inclusive environment that prepares confident students
to be resilient for a future that is ever-changing.*

AGENDA

- I. Call to Order**
- II. Roll Call**
- III. Audience to Visitors**
- IV. Financial/Business Services Update**
 - A. Tyler Update
- V. Fiscal Year 2026-2027 Tentative Budget**
- VI. Vape Detectors in MS & HS**
- VII. Asphalt Project Update**
- VIII. Facilities Update**
 - A. Fire Safety
 - B. Preventative Maintenance
 - C. Summer Projects
 - D. Grounds & Athletic Fields
- IX. Adjournment**

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *

July 1, 2026 - June 30, 2027

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? No

Date of Amended Budget: (MM/DD/YY)

District Name: North Boone CUSD 200

District RCDT No: 04004200026

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

Budget of North Boone CUSD 200, County of Boone,
 State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

WHEREAS the Board of Education of North Boone CUSD 200,
 County of Boone, 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 _____ day of _____, 20____,
 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, 2026 and ending June 30, 2027.

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 _____ day of _____, 20____
 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* 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 6-10 and EstExp 11-19 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2026		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	9,849,039	1,776,589	1,394,688	785,398	818,781	1,231,042	44,458	500,350	32,160	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	9,758,373	369,543	0	982,398	166,929	50,000	0	0	0	
8	FEDERAL SOURCES	4000	1,106,990	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	500,350	32,160	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	500,350	32,160	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	15,083,877				459,013			0		
14	SUPPORT SERVICES	2000	6,833,579	2,593,153		2,436,144	808,969	2,500,000		554,746	0	
15	COMMUNITY SERVICES	3000	3,281	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	610,466	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,658,652	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000		554,746	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000		554,746	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,816,801)	(447,021)	(263,964)	(668,348)	(282,272)	(1,218,958)	44,458	(54,396)	32,160	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120								40,000		
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
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						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	40,000	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
48	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							40,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	40,000	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	(40,000)	40,000	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027		10,529,461	2,789,286	2,480,209	3,476,229	76,576	1,050,590	1,233,159	80,248	233,832	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026											
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027		0									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.		(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, 2026		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	9,849,039	1,776,589	1,394,688	785,398	818,781	1,231,042	44,458	500,350	32,160	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
95	STATE SOURCES	3000	9,758,373	369,543	0	982,398	166,929	50,000	0	0	0	
96	FEDERAL SOURCES	4000	1,106,990	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	500,350	32,160	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	500,350	32,160	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	15,083,877				459,013			0		
102	SUPPORT SERVICES	2000	6,833,579	2,593,153		2,436,144	808,969	2,500,000		554,746	0	
103	COMMUNITY SERVICES	3000	3,281	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	610,466	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,658,652	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000		554,746	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000		554,746	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,816,801)	(447,021)	(263,964)	(668,348)	(282,272)	(1,218,958)	44,458	(54,396)	32,160	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	40,000	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	40,000	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	(40,000)	40,000	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		10,529,461	2,789,286	2,480,209	3,476,229	76,576	1,050,590	1,233,159	80,248	233,832	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	15,350,130	922,030		1,074,603		0		0	0	17,346,763
125	Employee Benefits	200	3,040,969	133,474		164,878	1,267,982	0		0	0	4,607,303
126	Purchased Services	300	1,732,916	533,494	0	239,376		155,000		554,746	0	3,215,532
127	Supplies & Materials	400	1,017,285	915,655		262,687		0		0	0	2,195,627
128	Capital Outlay	500	59,550	70,000		683,300		0		0	0	812,850
129	Other Objects	600	1,278,627	0	1,658,652	2,800	0	2,345,000		0	0	5,285,079
130	Non-Capitalized Equipment	700	51,726	18,500		8,500		0		0	0	78,726
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000		554,746	0	33,541,880

	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, 2026		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672
4	Total Direct Receipts & Other Sources ⁸		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	540,350	32,160
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	540,350	32,160
12	Total Amount Available		33,060,664	5,382,439	4,138,861	5,912,373	1,344,558	3,550,590	1,273,159	634,994	233,832
13	Total Direct Disbursements & Other Uses ⁹		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000	40,000	554,746	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000	40,000	554,746	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		10,529,461	2,789,286	2,480,209	3,476,229	76,576	1,050,590	1,233,159	80,248	233,832
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026										
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672
30	Total Direct Receipts & Other Sources ⁸		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	540,350	32,160
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	540,350	32,160
33	Total Amount Available		33,060,664	5,382,439	4,138,861	5,912,373	1,344,558	3,550,590	1,273,159	634,994	233,832
34	Total Direct Disbursements & Other Uses ⁹		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000	40,000	554,746	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		22,531,203	2,593,153	1,658,652	2,436,144	1,267,982	2,500,000	40,000	554,746	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		10,529,461	2,789,286	2,480,209	3,476,229	76,576	1,050,590	1,233,159	80,248	233,832

	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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	7,745,258	1,639,839	1,240,688	597,162	718,785		458	402,350	27,498
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,073,521								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190								80,000	
12	Total Ad Valorem Taxes Levied by District		8,818,779	1,639,839	1,240,688	597,162	718,785	0	458	482,350	27,498
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	143,981				77,996				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		143,981	0	0	0	77,996	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				4,500					
43	Regular Transportation Fees from Other Districts (In State)	1412				25,000					
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									

	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
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					29,500					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	414,000	116,000	154,000	145,830	22,000	81,042	44,000	18,000	4,662
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		414,000	116,000	154,000	145,830	22,000	81,042	44,000	18,000	4,662
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	228,522								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	8,500								
75	Other Food Service (Describe & Itemize)	1690	542								
76	Total Food Service		237,564								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	32,500								
79	Admissions - Other	1719									
80	Fees	1720	59,000								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	8,250								
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		99,750	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		99,750								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	88,715								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		88,715								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		17,750							
99	Contributions and Donations from Private Sources	1920	11,414								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	23,436								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						1,150,000			
107	Payment from Other Districts	1991				12,450					
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	11,400	3,000		456					
111	Total Other Revenue from Local Sources		46,250	20,750	0	12,906	0	1,150,000	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	9,849,039	1,776,589	1,394,688	785,398	818,781	1,231,042	44,458	500,350	32,160

	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
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		9,849,039								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	9,430,652	369,543			166,929				
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		9,430,652	369,543	0	0	166,929	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	107,831								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		107,831	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	32,847								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		32,847	0			0				
141	State Free Lunch & Breakfast	3360	3,742								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				728,032					
148	Transportation - Special Education	3510				254,366					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		982,398	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	163,301								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925						50,000			
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	20,000								
164	Total Restricted Grants-In-Aid		327,721	0	0	982,398	0	50,000	0	0	0

	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
165	Total Receipts/Revenues from State Sources	3000	9,758,373	369,543	0	982,398	166,929	50,000	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	341,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		341,000				0				
194	TITLE I										
195	Title I - Low Income	4300	263,773								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		263,773	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	21,000								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		21,000	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	10,488								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	333,388								
210	Federal Special Education - IDEA Room & Board	4625									
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		343,876	0		0	0				
214	CTE - PERKINS										

	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
215	CTE - Perkins-Title IIIIE Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909	15,000								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	32,341								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	25,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	65,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,106,990	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,106,990	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		20,714,402	2,146,132	1,394,688	1,767,796	985,710	1,281,042	44,458	500,350	32,160
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		20,714,402								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	7,465,665	1,687,892	68,250	306,646	30,000	5,100	8,000		9,571,553
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	383,500	84,241		1,000					468,741
8	Special Education Programs (Functions 1200 - 1220)	1200	2,243,979	251,472	70,932	25,149		3,626	4,500		2,599,658
9	Special Education Programs Pre-K	1225			2,256	6,523					8,779
10	Remedial and Supplemental Programs K-12	1250	7,104								7,104
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	82,784	13,463		1,600					97,847
14	Interscholastic Programs	1500	573,124	8,459	287,412	45,000	19,550	32,000	8,000		973,545
15	Summer School Programs	1600	14,554	3,274		3,500					21,328
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	521,914	67,154		3,000					592,068
19	Truant Alternative & Optional Programs	1900			24,000						24,000
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						719,254			719,254
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction³⁴ (Without Student Activity Funds 1999)	1000	11,292,624	2,115,955	452,850	392,418	49,550	759,980	20,500	0	15,083,877
35	Total Instruction (With Student Activity Funds 1999)	1000	11,292,624	2,115,955	452,850	392,418	49,550	759,980	20,500	0	15,083,877
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	395,425	91,841	500	500					488,266
39	Guidance Services	2120	193,812	55,099		1,000					249,911
40	Health Services	2130	314,495	76,734	84,174	10,000			2,500		487,903
41	Psychological Services	2140	98,849	13,627	57,651	4,000					174,127
42	Speech Pathology & Audiology Services	2150	265,094	29,965	118,000	5,300					418,359
43	Other Support Services - Pupils (Describe & Itemize)	2190	219,397	14,274	900	4,000					238,571
44	Total Support Services - Pupil	2100	1,487,072	281,540	261,225	24,800	0	0	2,500	0	2,057,137
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	151,881	19,472	187,776	17,300					376,429
47	Educational Media Services	2220	419,352	105,247	214,218	175,556	10,000	1,625	27,726		953,724
48	Assessment & Testing	2230			67,425	2,750					70,175
49	Total Support Services - Instructional Staff	2200	571,233	124,719	469,419	195,606	10,000	1,625	27,726	0	1,400,328
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			142,950	2,000		3,300			148,250
52	Executive Administration Services	2320	211,356	74,142	23,147	6,500		3,000			318,145
53	Special Area Administration Services	2330	105,000	42,142	10,000	500					157,642
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	316,356	116,284	176,097	9,000	0	6,300	0	0	624,037
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,003,019	311,672	5,000	7,500		1,024			1,328,215
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	1,003,019	311,672	5,000	7,500	0	1,024	0	0	1,328,215

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	40,000	1,858							41,858
62	Fiscal Services	2520	99,520	29,748	174,708	3,000		11,800			318,776
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	371,806	27,404	13,150	381,900		360	1,000		795,620
66	Internal Services	2570									0
67	Total Support Services - Business	2500	511,326	59,010	187,858	384,900	0	12,160	1,000	0	1,156,254
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	65,000	10,248		500					75,748
72	Staff Services	2640	103,500	21,541	36,400	1,000		29,419			191,860
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	168,500	31,789	36,400	1,500	0	29,419	0	0	267,608
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,057,506	925,014	1,135,999	623,306	10,000	50,528	31,226	0	6,833,579
77	COMMUNITY SERVICES (ED)	3000			1,720	1,561					3,281
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110						8,148			8,148
81	Payments for Special Education Programs	4120			142,347			21,500			163,847
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			142,347			29,648			171,995
87	Payments for Regular Programs - Tuition	4210						15,000			15,000
88	Payments for Special Education Programs - Tuition	4220						231,482			231,482
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						191,989			191,989
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						438,471			438,471
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			142,347			468,119			610,466
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		15,350,130	3,040,969	1,732,916	1,017,285	59,550	1,278,627	51,726	0	22,531,203

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		15,350,130	3,040,969	1,732,916	1,017,285	59,550	1,278,627	51,726	0	22,531,203
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,816,801)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,816,801)
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510	34,089	198							34,287
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	887,941	133,276	533,494	915,655	70,000	0	18,500		2,558,866
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	922,030	133,474	533,494	915,655	70,000	0	18,500	0	2,593,153
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	922,030	133,474	533,494	915,655	70,000	0	18,500	0	2,593,153
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120						0			
139	Payments for CTE Program	4140						0			
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400						0			
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120								0	
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130								0	
149	State Aid Anticipation Certificates	5140								0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0		0	
152	Debt Service - Interest on Long-Term Debt	5200								0	
153	Total Debt Service	5000						0		0	
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		922,030	133,474	533,494	915,655	70,000	0	18,500	0	2,593,153
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(447,021)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						114,052			114,052
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
175	Debt Service - Other (Describe & Itemize)	5400						1,544,600			1,544,600
176	Total Debt Service	5000			0			1,658,652			1,658,652
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			1,658,652			1,658,652
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(263,964)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	1,074,603	164,878	239,376	262,687	683,300	2,800	8,500		2,436,144
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	1,074,603	164,878	239,376	262,687	683,300	2,800	8,500	0	2,436,144
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		1,074,603	164,878	239,376	262,687	683,300	2,800	8,500	0	2,436,144
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(668,348)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		137,375							137,375
220	Pre-K Programs	1125		23,628							23,628
221	Special Education Programs (Functions 1200-1220)	1200		215,581							215,581
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		7,418							7,418
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
226	CTE Programs	1400		1,160							1,160
227	Interscholastic Programs	1500		37,507							37,507
228	Summer School Programs	1600		1,083							1,083
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		35,261							35,261
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		459,013							459,013
234	SUPPORT SERVICES - (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		5,347							5,347
237	Guidance Services	2120		10,908							10,908
238	Health Services	2130		56,712							56,712
239	Psychological Services	2140		1,387							1,387
240	Speech Pathology & Audiology Services	2150		2,916							2,916
241	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190		45,685							45,685
242	Total Support Services - Pupil	2100		122,955							122,955
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		1,943							1,943
245	Educational Media Services	2220		102,199							102,199
246	Assessment & Testing	2230		152							152
247	Total Support Services - Instructional Staff	2200		104,294							104,294
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		17,072							17,072
251	Special Area Administrative Services	2330		10,437							10,437
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		27,509							27,509
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		68,737							68,737
257	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
258	Total Support Services - School Administration	2400		68,737							68,737
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		23,033							23,033
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		171,563							171,563
264	Pupil Transportation Services	2550		215,414							215,414
265	Food Services	2560		67,587							67,587
266	Internal Services	2570									0
267	Total Support Services - Business	2500		477,597							477,597
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640		7,877							7,877
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		7,877							7,877
275	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
276	Total Support Services	2000		808,969							808,969
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			1,267,982				0			1,267,982
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(282,272)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			155,000			2,345,000			2,500,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	155,000	0	0	2,345,000	0		2,500,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	155,000	0	0	2,345,000	0		2,500,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,218,958)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540			312,086						312,086
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	312,086	0	0	0	0	0	312,086
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900			242,660						242,660
387	Total Support Services	2000	0	0	554,746	0	0	0	0	0	554,746
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	554,746	0	0	0	0	0	554,746
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(54,396)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0

	A	B	C	D	E	F	G	H	I	J	K	
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											32,160

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190	\$ 80,000	Other revenue recapture	10-2190	\$ 238,571	OT/PT Services	
6	1290			10-2490			
7	1614			10-2900			
8	1690	\$ 542	Other food services revenue	10-4190			
9	1790	\$ 8,250	Other activity/athletic revenue	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 14,856	Other local revenue	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300			
21	3999	\$ 20,000	Other state revenue	30-5400	\$ 1,544,600	Debt Service Payment	
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190	\$ 45,685	OT/PT Services	
30	4998			50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900	\$ 242,660	District liability and other insurance	
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	20,714,402	2,146,132	1,767,796	44,458	24,672,788
Direct Expenditures	22,531,203	2,593,153	2,436,144		27,560,500
Difference	(1,816,801)	(447,021)	(668,348)	44,458	(2,887,712)
Estimated Fund Balance - June 30, 2027	10,529,461	2,789,286	3,476,229	1,233,159	18,028,135
Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.					

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 school district budget in which the operating funds listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2025-2026 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 22-26) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN				
2							
3							
4							
5	04004200026		ESTIMATED BUDGET FY2026-2027				
6	<i>District Number</i>						
7	North Boone CUSD 200						
8	<i>District Name</i>						
9			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
10	ESTIMATED BEGINNING FUND BALANCE						
11	(must equal prior Ending Fund Balance)		12,346,262	3,236,307	4,144,577	1,228,701	20,955,847
12	RECEIPTS/REVENUES	Acct #					
13	LOCAL SOURCES	1000	9,849,039	1,776,589	785,398	44,458	12,455,484
14	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
15	STATE SOURCES	3000	9,758,373	369,543	982,398	0	11,110,314
16	FEDERAL SOURCES	4000	1,106,990	0	0	0	1,106,990
17	Total Receipts/Revenues		20,714,402	2,146,132	1,767,796	44,458	24,672,788
18	DISBURSEMENTS/EXPENDITURES	Funct #					
19	INSTRUCTION	1000	15,083,877				15,083,877
20	SUPPORT SERVICES	2000	6,833,579	2,593,153	2,436,144		11,862,876
21	COMMUNITY SERVICES	3000	3,281	0	0		3,281
22	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	610,466	0	0		610,466
23	DEBT SERVICES	5000	0	0	0		0
24	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
25	Total Disbursements/Expenditures		22,531,203	2,593,153	2,436,144		27,560,500
26	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,816,801)	(447,021)	(668,348)	44,458	(2,887,712)
27	OTHER SOURCES/USES OF FUNDS						
28	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
29	OTHER USES OF FUNDS (8000)		0	0	0	40,000	40,000
30	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	(40,000)	(40,000)
31	ESTIMATED ENDING FUND BALANCE		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135

	A	B	H	I	J	K	L
1	*School Districts Only 04004200026 <i>District Number</i> North Boone CUSD 200		ESTIMATED BUDGET FY2027-2028				
2							
3							
4							
5							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135

	A	B	M	N	O	P	Q
1	*School Districts Only 04004200026 <i>District Number</i> North Boone CUSD 200		ESTIMATED BUDGET FY2028-2029				
2							
3							
4							
5							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135

	A	B	R	S	T	U	V
1	*School Districts Only 04004200026 <i>District Number</i> North Boone CUSD 200		ESTIMATED BUDGET FY2029-2030				
2							
3							
4							
5							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		10,529,461	2,789,286	3,476,229	1,233,159	18,028,135

	A	B	W	X	Y	Z
1	*School Districts Only 04004200026 <i>District Number</i> North Boone CUSD 200 <i>District Name</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5			FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		20,955,847	18,028,135	18,028,135	18,028,135
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	12,455,484	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	11,110,314	0	0	0
12	FEDERAL SOURCES	4000	1,106,990	0	0	0
13	Total Receipts/Revenues		24,672,788	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	15,083,877	0	0	0
16	SUPPORT SERVICES	2000	11,862,876	0	0	0
17	COMMUNITY SERVICES	3000	3,281	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	610,466	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		27,560,500	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,887,712)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		40,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(40,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,028,135	18,028,135	18,028,135	18,028,135

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1.

2.

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

North Boone CUSD 200 04004200026

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

Background and Narrative of Budget Reductions:**Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

Fiscal Year 2026-2027

through Fiscal Year 2029-2030

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

Evidence-Based Funding: Fiscal Year 2027 Spending Plan NORTH BOONE C U SCH DIST 200

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1)	What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? <i>(No more than 2000 characters, including spaces.)</i>			
2)	Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Top Strategy 1	Top Strategy 2	Top Strategy 3
	If "Other" was selected in question 2, please describe. <i>(No more than 1000 characters, including spaces.)</i>			

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2027 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.

Evidence-Based Funding Organizational Unit Results (FY 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,445.28	Adequacy Target	\$21,744,768
		Final Resources	\$17,224,167	Percent of Adequacy	79%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	2	Gross State Contribution	\$10,049,013
		FY26 Base Funding Minimum	\$9,928,201	FY 2026 Tier Funding	\$120,812
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$988,468		
		English Learners (ELs)	\$121,046		
		Special Education	\$756,792		
		FY 2027 Tier Funding	Funding Type (Select)	<i>*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.</i>	
1)	FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.				

		Data Source 1	Data Source 2	Data Source 3			
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)						
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)		Principals		Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)		School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members		Other School Staff		Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)						
		Priority Investment 1	Priority Investment 2	Priority Investment 3			
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)						
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)						
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan. Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.							
Cost Factors		Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [N/A]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives		
	Core Teachers	\$4,820,177			Enter optional context for core investment decisions.		
	Specialist Teachers	\$1,189,381					
	Instructional Facilitator	\$520,281					
	Core Intervention Teacher	\$208,802					

Core Investments	Substitute Teachers	\$169,527			
	Guidance Counselor	\$362,242			
	Nurse	\$114,977			
	Supervisory Aide	\$201,048			
	Librarian	\$229,813			
	Librarian Aide	\$144,683			
	Principal	\$336,918			
	Assistant Principal	\$291,708			
	School Site Staff	\$241,248			
	Subtotal	\$8,830,807			
Per Student Investments	Gifted	\$129,551			Enter optional context for per student investment decisions.
	Professional Development	\$180,660			
	Instructional Materials	\$492,840			
	Assessments	\$49,140			
	Computer & Tech Equipment	\$825,255			
	Student Activities	\$678,337			
	Maintenance & Operations	\$2,287,878			
	Central Office	\$1,445			
	Employee Benefits	\$4,111,690			
	Subtotal*	\$10,204,694			
Additional Investments	Low-Income Intervention Teacher	\$263,662			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$263,662			
	Low-Income Extended Day Teacher	\$274,498			
	Low-Income Summer School Teacher	\$274,498			
	EL Intervention Teacher	\$87,406			
	EL Pupil Support Staff	\$87,406			
	EL Extended Day Teacher	\$91,018			
	EL Summer School Teacher	\$91,018			
	EL Core Teacher	\$109,799			
	Sp Ed Teacher	\$740,422			
	Sp Ed Instructional Assistant	\$308,957			
	Sp Ed Psychologist	\$116,921			
	Subtotal	\$2,709,268			
	Other Investments				
	Total**	\$21,744,768			Tier Funding Check (Cell G90)
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.					
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)					
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.					
<i>Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</i>					
		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.	
1)	FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students			
	English Learners				

whether amounts are estimated or actual.		Special Education				
2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Special Education Teacher		Special Education Psychologist		
		[Optional - Enter \$]		[Optional - Enter \$]		
		Special Education Instructional Assistant		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners. Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.						
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance						

with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

- 2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

- 3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

- 4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

BPAC Meeting (MM/DD/YYYY)	
Name of Chair	

Spending Plan Completion Tracker

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Incomplete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
Part 2, Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)*(For Local Use Only)****This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2027 budgeted expenditures over actual FY2026 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report. An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)
School District Name: **North Boone CUSD 200**RCDT Number: **04004200026**

		Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	286,273			286,273	318,145		0	318,145
2. Special Area Administration Services	2330	201,042			201,042	157,642		0	157,642
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510		50,025		50,025	41,858	34,287	0	76,145
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		487,315	50,025	0	537,340	517,645	34,287	0	551,932
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026									3%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

In accordance with the School Code, Section 10-20.2a, **all school districts** are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16

Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance.	Please fix errors below before submitting to ISBE.
Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2026 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	ERROR - ENTER AMOUNT. IF ZERO, ENTER NUMBER 0
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	INCOMPLETE

End of Balancing

MEMORANDUM

To: Board of Education
From: Dr. Matt Cascio, Superintendent
Date: August 6, 2026
Subject: Tentative Budget for Fiscal Year 2025–2026

Purpose

The purpose of this memorandum is to present the tentative budget for the North Boone Community Unit School District 200 for Fiscal Year 2026-2027. This document outlines projected revenues and expenditures, key fiscal assumptions, and strategic investments aligned with district priorities. The tentative budget serves as a working financial plan pending final board adoption following the required public hearing.

Overview

Attached, please find a copy of the following documents related to the approval of the 2026-2027 Tentative Budget.

- [2026 - 2027 Tentative Budget](#) – which provides summary and detailed information related to the proposed tentative budget on ISBE Budget Form SD50
- [Public Notice](#) – which details the public notice that will be placed in the newspaper to notify our taxpayers regarding the upcoming budget hearing
- Financial Projections Summary will be provided at the September Business Services Meeting and Board of Education meeting.

Below is a high level summary of the budget and key assumptions and unknowns used to develop the budget. Those items are as follows:

High Level Summary

- **All Funds**
 - **Total Revenue (Projected):** \$28,866,738
 - **Total Expenditures (Projected):** \$33,541,880
 - **Surplus/(Deficit):** (\$4,675,142)
- **Operating Funds (Educational, O&M, Transportation, IMRF/SS, Working Cash, Tort)**
 - **Total Revenue (Projected):** \$26,158,848
 - **Total Expenditures (Projected):** \$29,383,228
 - **Surplus/(Deficit):** (\$3,224,280)

Key Assumptions

The tentative budget reflects the district's commitment to student achievement, staff support, fiscal responsibility, and transparency.

Key Revenue Sources

Source	Amount	Assumptions/Unknowns
Local Property Taxes	\$13,525,559	Based on 2.7% CPI and \$1.5M in new EAV
Evidence-Based Funding	\$9,967,120	Tier 2 / No additional funds = what we received last year
Other State Revenue	\$1,360,119	MCAT proration unknown / Teacher Vacancy reduced 75%
Federal Grants	\$1,106,990	Decreased funding / no rollover included
Other Local Revenues	\$2,906,946	CPPRT (+5%), flat other revenues, Interest (+3.94%)
Total Revenue	\$28,866,738	All Funds = \$45,960 reduction from 2025-2026

Key Expenditure Categories

Category	Amount	Assumptions
Salaries and Benefits	\$21,954,066	Collective bargaining, Health Insurance, Lane Changes
Purchased Services	\$3,215,532	All funds = Last year's spend plus 5% Fund 20: O&M = Utilities increased by 15% Fund 80: Tort = Reflects current Liability Insurance cost
Supplies	\$2,195,627	Fund 10: Education = \$100,000 reduction Other day-to-day supply = Last year's budget plus 5%
Capital Projects	\$2,500,000	Fund 60: Capital Projects = Asphalt project, Scoretables & shot clocks, SMPG, and potential COPS grant project
Non-Capitalized Equipment	\$78,726	All funds = \$10,000 reduction
Other Objects (excluding capital projects)	\$2,940,079	Fund 30 = Actual debt service payments Fund 10-Outplaced tuition = Current year spend plus 5% All other funds = last year's spend
Total Expenditures	\$33,541,880	All funds = \$3,121,670 increase from 2025-2026

Key Fund Balance Assumptions

Category	Amount	Assumptions
Fund Balance	(\$2,205,666)	Fund 30: Debt Service = Property tax reduction Fund 40: Transportation = New buses Fund 60: Capital Projects = Asphalt Project Fund 80: Tort = Increase in liability insurance

Next Steps

Pending board approval, the tentative budget will be placed on **public display** for at least **30 days** prior to the adoption hearing, as required under the Illinois School Code. The following notice will be published in a local newspaper of general circulation:

NOTICE OF PUBLIC HEARING

August 10, 2026

NOTICE IS HEREBY GIVEN by the Board of Education of North Boone CUSD 200 in the County of Boone, State of Illinois, that a budget for said school district for the fiscal year beginning July 1, 2026, and ending June 30, 2027, will be on file and conveniently available to public inspection at the North Boone CUSD 200 District Office located at 6248 North Boone School Road, Poplar Grove, IL 61065, from and after 8:00 A.M. on the 11th day of August 2026.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 6:30 P.M. on the 15th day of September 2026 at the North Boone CUSD 200, District Office located at 6248 North Boone School Road, Poplar Grove, IL 61065. Final budget adoption is anticipated on the 15th day of September 2026 at the regular Board of Education meeting.

Dated this 10th day of August 2026, Board of Education of North Boone CUSD 200 in the County of Boone, State of Illinois

Russell O'Donnell, Secretary to the Board of Education

Conclusion

This tentative budget provides a responsible financial framework for the district while advancing our educational mission. We remain committed to stewardship of taxpayer resources and supporting every student's success.

Recommendation

Administration recommends that the board:

- Approve the Fiscal Year 2026-2027 tentative budget
- Authorize administration to publish the public hearing notice
- Authorize administration to display the Fiscal Year 2026-2027 tentative budget in the local newspaper, on the District website, and for public inspection at the North Boone CUSD 200 District Office

Pending board approval, the timeline for the budget adoption will continue as follows:

- 8/11/26: Administration publishes public hearing notice in local paper
- 9/15/26: Board holds public hearing on and votes on the adoption of the Fiscal Year 2025-2026 budget
- By 9/30/26: Administration files Fiscal Year 2026-2027 budget with:

- Illinois State Board of Education
 - Boone and Winnebago County Clerks
 - Regional Office of Education
- By 9/30/26: Administration posts the adopted Fiscal Year 2026-2027 budget on the District 200 website



How North Boone CUSD 200's Budget Can Show a Deficit for the Year and Still Be Financially Healthy

North Boone
Community Unit School District 200

A SCHOOL DISTRICT'S BUDGET IS A **PLAN** FOR THE YEAR.
FUND BALANCE IS OUR FINANCIAL **POSITION** OVER TIME.

WHY A DEFICIT CAN HAPPEN

A deficit in the budget means expenses are planned to be higher than revenues for the fiscal year.



Investing in students and staff (salaries, benefits, programs)



Rising costs (inflation, utilities, transportation, special education)



One-time needs or facility projects (capital outlay)



Revenue timing differences (tax receipts come in later in the year)



State funding uncertainty or changes

HOW WE MANAGE THE DEFICIT RESPONSIBLY

1



PLAN CAREFULLY

We build a conservative budget based on known revenues and district priorities.

2



USE FUND BALANCE STRATEGICALLY

We intentionally use reserves to cover the planned deficit and invest in our priorities.

3



MONITOR THROUGHOUT THE YEAR

We track revenues and expenses monthly and adjust when needed.

4



MAINTAIN STRONG RESERVES

Healthy fund balances provide a cushion for uncertainties and future needs.

5



FOCUS ON LONG-TERM SUSTAINABILITY

Our goal is a balanced budget over time, not necessarily zero deficit every year.

WHAT STRONG FINANCIAL HEALTH LOOKS LIKE



Adequate operating fund balance (typically 3 or more months of operating expenses)



Sufficient cash flow to meet obligations



On track with long-term facility and capital plans



Reasonable debt levels



Ability to respond to emergencies and opportunities

TENTATIVE FY27 SCENARIO

Planned Operating Deficit for FY27: **\$3,224,280**

Beginning Operating Fund Balance: \$21,409,239

Ending Operating Fund Balance: \$18,184,959

Result: Still within our healthy reserve range (approx. **7.4 months** of operating expenses)

We invested in students, managed responsibly, and remain financially strong.

THE BIG PICTURE



BEGINNING FUND BALANCE
What we start the year with



REVENUES
Local, State, Federal, Fees



EXPENDITURES
Salaries, Programs, Operations, Debt, Projects



ENDING FUND BALANCE
What we end the year with

A planned deficit simply reduces fund balance— it doesn't mean we're overspending. It means we're using resources today to build a stronger future for our students.





North Boone

Community Unit School District 200

Fiscal Year 2026-2027 Tentative Budget Presentation

Dr. Joe Mullikin
Executive Director of Business Services

Estimated Ending Fund Balance

Operating Funds

<i>Operating Funds</i>	FY25 Audited	FY26 Budget	FY26 Unaudited
Revenues	26,315,152	26,555,924	26,582,048
Expenditures	25,184,674	27,611,677	27,314,639
Net Change in Fund Balance	1,130,478	(1,055,754)	(732,591)
Beginning Fund Balance	21,038,451	22,168,929	22,168,929
Ending Fund Balance	22,168,929	21,113,175	21,436,338

Estimated Ending Fund Balance

Operating Funds

**9.5 Months of Operating Expenses
= Very Healthy Financials**

Operating	Audited
Revenues	,582,048
Expenditures	,314,639
	(732,591)
Beginning	,168,929
Ending Fund Balance	,436,338

Key Fiscal Year 2026-2027 Revenue Assumptions

Source	Amount	Assumptions/Unknowns
Local Property Taxes	\$13,525,559	Based on 2.7% CPI and \$1.5M in new EAV
Evidence-Based Funding	\$9,967,120	Tier 2 / No additional funds = what we received last year
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Next Steps for FY 2026-2027

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