



North Boone

Community Unit School District 200

FY26 AMENDED BUDGET MEMORANDUM

To: Board of Education
From: Dr. Joe Mullikin, Executive Director of Business Services
Date: May 7, 2026
Subject: Tentative Amended Budget for Fiscal Year 2025–2026

Purpose

The purpose of this memorandum is to present the tentative amended budget for the North Boone Community Unit School District 200 for Fiscal Year 2025–2026. This document outlines projected revenues and expenditures, key changes from the approved budget, and strategic investments aligned with district priorities. The tentative amended 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 2025-2026 Tentative Budget.

- [2025-2026 Tentative Amended Budget](#) – which provides summary and detailed information related to the proposed tentative budget
- [Public Notice](#) – which details the public notice that will be placed in the newspaper to notify our taxpayers regarding the upcoming budget hearing

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

High Level Summary

- **All Funds**
 - **Total Revenue (Projected):** \$28,337,576
 - **Total Expenditures (Projected):** \$30,353,210
 - **Surplus/(Deficit):** (\$2,015,634)

- **Operating Funds (Educational, O&M, Transportation, IMRF/SS, Working Cash, Tort)**

- **Total Revenue (Projected):** \$25,918,014
- **Total Expenditures (Projected):** \$27,611,677
- **Surplus/(Deficit):** (\$1,693,663)

Key Changes from Original Approved Budget

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

Key Revenue Changes

Source	Change	Rationale
Local Property Taxes	(\$1,349,390)	Overall levy was lower than originally budgeted
Interest on Investments	\$80,675	Saw an increase in our investment income
Other State Revenue	(\$385,017)	Other state revenue was overestimated originally
Federal Grants	\$184,479	Increase in our Medicaid funds captured
Original Approved Revenue	\$29,578,323	
Total Amended Revenue	\$28,287,576	This represents a (\$1,290,747) change from the originally approved budgeted revenues from September

Key Expenditure Changes

Category	Change	Rationale
Salaries and Benefits	\$223,426	This increase is almost exclusively due to the costs associated with medical benefits
Transportation Costs	\$265,000	Costs of repairs and increased costs of supplies
Other Purchased Services & Supplies	\$350,000	This includes the purchase of chromebooks twice (which we do not anticipate in the future) and the School Resource Officer
Capital Projects / Non Capitalized Equipment	\$701,553	This includes the cost of the carpet project started in FY25 and the univent project this fiscal year
Original Approved Expenditures	\$28,812,188	
Total Amended Expenditures	\$30,353,210	This represents a (\$1,541,022) change from the originally approved budgeted revenues from September

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

May 13, 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, 2025, and ending June 30, 2026, 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 13th day of May 2026.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 6:30 P.M. on the 16th day of June 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 16th day of June 2026 at the regular Board of Education meeting.

Dated this 11th day of May 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 amended budget provides a revised and more accurate 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 2025-2026 tentative amended budget
- Authorize administration to publish the public hearing notice
- Authorize administration to display the Fiscal Year 2025-2026 tentative amended budget

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

- 5/13/26: Administration publishes public hearing notice in local paper
- 6/16/26: Board holds public hearing on and votes on the adoption of the amended Fiscal Year 2025-2026 budget
- By 6/30/26: Administration files Fiscal Year 2025-2026 amended budget with:
 - Illinois State Board of Education
 - Boone and Winnebago County Clerks
 - Regional Office of Education
- By 6/30/26: Administration posts Fiscal Year 2025-2026 amended budget on the District 200 website