



North Boone CUSD 200

Final Budget for

FY 2025/2026

Presented on September 9, 2025

Presentation Overview

- FY 2025/26 Budget
 - Updates to the Tentative Budget
 - Operating Funds Final Budget: Revenue and Expenditures
 - Non-Operating and All Funds Final Budget: Revenue and Expenditures
 - Budget Timeline

FY 2025/26 Tentative Budget Revenue Changes

Revenue					
Fund	Account	Tentative	Final	Change	Reason for Change
10	State	9,504,053	9,776,462	272,409	Shift of EBF funding from Fund 20 to Fund 10; Additional grant monies
10	Federal	1,287,407	1,426,672	139,265	Additional grant monies and medicaid reimbursement
20	State	654,543	454,543	(200,000)	Shift of EBF funding from Fund 20 to Fund 10
30	Local	1,797,465	2,042,800	245,335	Reflects updated tax levy calculations
60	Local	655,776	754,476	98,700	Updated for new information on CFST
Total				555,709	

FY 2025/26 Tentative Budget Expenditure Changes

Expenditures					
Fund	Account	Tentative	Final	Change	Reason for Change
10	Purchased Services	1,784,857	1,866,511	81,654	Increase public PreK-12 SpEd tuition
10	Capital Outlay	45,549	75,549	30,000	Increase to cover approval of the HS dishwasher purchase
10	Other Objects	1,127,137	1,289,543	162,406	Increase private PreK-12 SpEd tuition
Total				274,060	

FY 2025/26 Final Budget Operating Fund Balances

	Beginning			Ending	Change in
	Fund Balance			Fund Balance	Fund
<u>FUND</u>	<u>7/1/2025</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>6/30/26</u>	<u>Balance</u>
Education	\$ 12,450,386	\$ 20,864,003	\$ 21,041,622	\$ 12,272,767	\$ (177,619)
Operations & Maintenance	\$ 3,325,330	\$ 2,118,259	\$ 2,103,491	\$ 3,340,098	\$ 14,768
Transportation	\$ 4,379,974	\$ 2,177,316	\$ 1,952,418	\$ 4,604,872	\$ 224,898
IMRF/Social Security	\$ 542,184	\$ 1,168,829	\$ 1,187,666	\$ 523,347	\$ (18,837)
Working Cash	\$ 1,221,292	\$ 42,528		\$ 1,263,820	\$ 42,528
Tort	\$ 154,853	\$ 407,887	\$ 384,191	\$ 178,549	\$ 23,696
Total Operating Funds	\$ 22,074,019	\$ 26,778,822	\$ 26,669,388	\$ 22,183,453	\$ 109,434

FY 2025/26 Final Budget Non-Operating & All Funds

	Beginning			Ending	Change in
	Fund Balance			Fund Balance	Fund
<u>FUND</u>	<u>7/1/2025</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>6/30/26</u>	<u>Balance</u>
Debt Service	\$ 3,184,593	\$ 2,042,800	\$ 2,042,800	\$ 3,184,593	\$ -
Capital Projects	\$ 2,591,369	\$ 754,476	\$ 100,000	\$ 3,245,845	\$ 654,476
Fire/Life Safety	\$ 120,604	\$ 2,225	\$ -	\$ 122,829	\$ 2,225
Total Non-Operating Funds	\$ 5,896,566	\$ 2,799,501	\$ 2,142,800	\$ 6,553,267	\$ 656,701
Total Operating Funds	\$ 22,074,019	\$ 26,778,822	\$ 26,669,388	\$ 22,183,453	\$ 109,434
Total All Funds	\$ 27,970,585	\$ 29,578,323	\$ 28,812,188	\$ 28,736,720	\$ 766,135



FY 2025/2026 Budget Timeline

~~8/20/25: Administration publishes public hearing notice in local paper~~

9/23/25: Board:

- Holds public hearing on and
- Votes on the adoption of the Fiscal Year 2025-2026 budget

By 9/30/25: Administration files Fiscal Year 2025-2026 budget with:

- Illinois State Board of Education
- Boone County Clerks
- Regional Office of Education

By 9/30/25: Administration posts Fiscal Year 2025-2026 budget on District 200 website