

ATTACHMENT NO. X-B

ATTACHMENT NO. X. B: Approval of Tentative Budget for FY26

Suggested motion: Approve the Tentative Budget for FY26

Recommended action: Approve as presented.

It is recommended that the Board approve the Tentative Budget for FY26, which was presented at the August Business Services Committee Meeting by Dr. Susan Harkin.



North Boone CUSD 200 Tentative Budget for FY 2025/2026

Presented on August 11, 2025

Presentation Overview

- FY 2024/25 Budget and Estimates
 - Operating Funds Revenue
 - Operating Funds Expenditures
 - Estimated Ending Fund Balance: Operating Funds
 - Estimated Ending Fund Balance: All Funds
- FY 2025/26 Budget
 - Assumptions
 - Operating Funds Budget: Revenue and Expenditures
 - All Funds Budget: Revenue and Expenditures
 - Budget Timeline

FY 2024/25 Operating Funds - Revenue

<i>Operating Funds</i>	FY25 Budget	FY25 % of Total Revenue	FY25 Unaudited	FY25 % of Total Revenue
Property Taxes	11,450,410	44.6%	11,405,038	44.1%
CPPRT	200,611	0.8%	170,858	0.7%
Interest	834,200	3.3%	706,223	2.7%
Other Local	303,878	1.2%	403,368	1.6%
EBF	9,928,201	38.7%	9,928,201	38.4%
Other State	1,281,888	5.0%	1,603,556	6.2%
Federal	1,546,765	6.0%	1,487,142	5.7%
ESSER	108,365	0.4%	178,255	0.7%
Total Revenue	25,654,318	100.0%	25,882,641	100.0%

FY 24/25 Operating Funds - Expenditures

<i>Operating Funds</i>	FY25 Budget	FY25 % of Total Expenditures	FY25 Unaudited	FY25 % of Total Expenditures
Salaries	15,400,141	60.2%	15,444,107	61.9%
Employee Benefits	3,681,969	14.4%	3,590,394	14.4%
Purchased Services	2,682,915	10.5%	2,665,296	10.7%
Supplies & Materials	1,999,672	7.8%	1,795,399	7.2%
Capital Outlay	481,500	1.9%	322,346	1.3%
Other Objects	1,256,975	4.9%	1,073,770	4.3%
Non-Capitalized Equipment	66,633	0.3%	56,275	0.2%
Total Expenditures	25,569,805	100.0%	24,947,587	100.0%

Estimated Ending Fund Balance: Operating Funds

<i>Operating Funds</i>	FY24 Actual	FY25 Budget	FY25 Unaudited
Revenues	25,999,221	25,654,318	25,882,641
Expenditures	24,665,763	25,569,805	24,947,587
Net Change in Fund Balance	1,333,458	84,513	935,054
Beginning Fund Balance	19,705,510	21,038,968	21,038,968
Ending Fund Balance	21,038,968	21,123,481	21,974,022

Estimated Ending Fund Balance: All Funds

All Funds	FY24 Actual	FY25 Budget	FY25 Unaudited
Revenues	31,407,964	29,545,395	29,144,932
Expenditures	31,003,557	31,634,574	30,490,852
Net Change in Fund Balance	404,406	(2,089,179)	(1,345,920)
Beginning Fund Balance	19,705,510	20,109,916	20,109,916
Ending Fund Balance	20,109,916	18,020,737	18,763,996

FY 2025/2026 Budget Revenue Assumptions

Source	Amount	Assumptions
Local Property Taxes	\$13,789,086	Based on 3.4% CPI and \$2.5M in new EAV
Evidence-Based Funding	10,049,012	Tier 2 / \$120.8k increase (Move from Tier 1 in FY25)
Other State Revenue	1,705,523	Estimated per prior year allocations
Federal Grants	1,303,649	Estimated per prior year allocations, no ESSER
Other Local Revenues	2,175,343	Includes CPPRT (-20%), flat student fees & interest income
Total Revenue	\$29,022,614	

FY 2025/2026 Budget Expenditure Assumptions

Category	Amount	Assumptions
Salaries and Benefits	\$19,981,020	All funds = Flat staffing levels/FTEs, increases per CBAs
Purchased Services	2,885,255	All funds = Last year's spend plus 5%
Supplies	1,923,278	Utilities = Last year's spend plus 5% Other day-to-day supply = Last year's budget plus 2%
Capital Projects / Non Capitalized Equipment	575,134	Fund 60 = No planned capital projects Fund 40 = Increase for bus replacements All other funds = Last year's budget amount
Other Objects	3,173,439	Fund 30 = Actual debt service payments Fund 10-Outplaced tuition = Current year spend plus 5% All other funds = Last year's spend
Total Expenditures	\$28,538,126	

FY 2025-2026 Operating Funds Budget: Revenue by Source, Expenditure by Object

	FY 2025 Budget	FY 2026 Projected
Revenue:		
Property Taxes	\$11,405,038	\$12,262,686
CPPRT	\$170,858	\$136,686
Other Local Revenue	\$1,109,591	\$1,109,591
Evidence Based Funding	\$9,928,201	\$10,049,012
Other State Revenue	\$1,603,556	\$1,705,523
Federal Revenue	\$1,665,397	\$1,303,649
Total Revenue	\$25,882,641	\$26,567,147
Expenditure:		
Salaries	\$15,444,107	\$16,216,312
Benefits	\$3,590,394	\$3,764,708
Purchased Services	\$2,665,296	\$2,785,255
Supplies	\$1,795,399	\$1,923,278
Capital Outlay	\$322,346	\$537,909
Other Objects	\$1,073,770	\$1,130,639
NonCapitalized Equipment	\$56,275	\$37,225
Termination Benefits	\$0	\$0
Total Expense	\$24,947,587	\$26,395,326
Surplus/Deficit	\$935,054	\$171,821

FY 2025-2026 All Funds Budget:

Revenue by Source, Expenditure by Object

	FY 2025 Budget	FY 2026 Projected	Percent Change
Revenue:			
Property Taxes	\$13,092,038	\$13,789,086	5.32%
CPPRT	\$170,858	\$136,686	-20.00%
Other Local Revenue	\$2,038,657	\$2,038,657	0.00%
Evidence Based Funding	\$9,928,201	\$10,049,012	1.22%
Other State Revenue	\$1,603,556	\$1,705,523	6.36%
Federal Revenue	\$2,311,621	\$1,303,649	-43.60%
Total Revenue	\$29,144,932	\$29,022,614	-0.42%
Expenditure:			
Salaries	\$15,444,107	\$16,216,312	5.00%
Benefits	\$3,590,394	\$3,764,708	4.86%
Purchased Services	\$2,746,473	\$2,885,255	5.05%
Supplies	\$1,795,399	\$1,923,278	7.12%
Capital Outlay	\$1,159,690	\$537,909	-53.62%
Other Objects	\$5,698,514	\$3,173,439	-44.31%
NonCapitalized Equipment	\$56,275	\$37,225	-33.85%
Termination Benefits	\$0	\$0	0.00%
Total Expense	\$30,490,852	\$28,538,126	-6.40%
Surplus/Deficit	-\$1,345,920	\$484,488	



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

MEMORANDUM

To: Board of Education
From: Dr. Matt Cascio, Superintendent
Date: August 7, 2025
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 2025–2026. 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 2025-2026 Tentative Budget.

- [2025-2026 Tentative 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
- [Financial Projections Summary](#) – which provides the long-range projections, inclusive of the tentative budget and for FY2027 - FY2030.

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

High Level Summary

- **All Funds**
 - **Total Revenue (Projected):** \$29,022,6614
 - **Total Expenditures (Projected):** \$28,538,126
 - **Surplus/(Deficit):** \$484,488
- **Operating Funds (Educational, O&M, Transportation, IMRF/SS, Working Cash, Tort)**
 - **Total Revenue (Projected):** \$26,657,147
 - **Total Expenditures (Projected):** \$26,395,326
 - **Surplus/(Deficit):** \$171,821

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
Local Property Taxes	\$13,789,086	Based on 3.4% CPI and \$2.5M in new EAV
Evidence-Based Funding	10,049,012	Tier 2 / \$120.8K inc (Move from Tier 1 in FY25)
Other State Revenue	1,705,523	Estimated per prior year allocations
Federal Grants	1,303,649	Estimated per prior year allocations, no ESSER
Other Local Revenues	2,175,343	Includes CPPRT (-20%), flat student fees, interest income
Total Revenue	\$29,022,614	

Key Expenditure Categories

Category	Amount	Assumptions
Salaries and Benefits	\$19,981,020	Flat staffing levels = Increases per CBAs
Purchased Services	2,885,255	All funds = Last year's spend plus 5%
Supplies	1,923,278	Utilities = Last year's spend plus 5% Other day-to-day supply = Last year's budget plus 2%
Capital Projects / Non Capitalized Equipment	575,134	Fund 60 = No planned capital projects Fund 40 = Increase for bus replacements All other funds = Last year's budget amount
Other Objects	3,173,439	Fund 30 = Actual debt service payments Fund 10-Outplaced tuition = Current year spend plus 5% All other funds = last year's spend
Total Expenditures	\$28,538,126	

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 19, 2025

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 20th day of August 2025.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 6:30 P.M. on the 23rd day of September 2025 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 23rd day of September 2025 at the regular Board of Education meeting.

Dated this 11th day of August 2025, 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 2025-2026 tentative budget
- Authorize administration to publish the public hearing notice
- Authorize administration to display the Fiscal Year 2025-2026 tentative budget

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

- 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 and Winnebago County Clerks
 - Regional Office of Education
- By 9/30/25: Administration posts Fiscal Year 2025-2026 budget on the District 200 website

North Boone CUSD 200						
FY26 Tentative Budget						
July 1, 2025 through June 30, 2026						
	Beginning				Ending	Change in
	Fund Balance				Fund Balance	Fund
<u>FUND</u>	<u>7/1/2025</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>6/30/26</u>	<u>Balance</u>
Education	\$ 12,283,862	\$ 20,452,328	\$ 20,767,562	\$ -	\$ 11,968,628	\$ (315,234)
Operations & Maintenance	\$ 3,374,710	\$ 2,318,260	\$ 2,103,489	\$ -	\$ 3,589,481	\$ 214,771
Transportation	\$ 4,374,805	\$ 2,177,316	\$ 1,952,419	\$ -	\$ 4,599,702	\$ 224,897
IMRF/Social Security	\$ 566,242	\$ 1,168,829	\$ 1,187,669	\$ -	\$ 547,402	\$ (18,840)
Working Cash	\$ 1,219,918	\$ 42,528	\$ -	\$ -	\$ 1,262,446	\$ 42,528
Tort	\$ 154,486	\$ 407,887	\$ 384,191	\$ -	\$ 178,182	\$ 23,696
Total Operating Funds	\$ 21,974,023	\$ 26,567,148	\$ 26,395,330	\$ -	\$ 22,145,841	\$ 171,818
Debt Service	\$ 3,306,054	\$ 1,797,466	\$ 2,042,800	\$ -	\$ 3,060,720	\$ (245,334)
Capital Projects	\$ 2,533,749	\$ 655,776	\$ 100,000	\$ -	\$ 3,089,525	\$ 555,776
Fire/Life Safety	\$ 120,402	\$ 2,225	\$ -	\$ -	\$ 122,627	\$ 2,225
Total Non-Operating Funds	\$ 5,960,205	\$ 2,455,467	\$ 2,142,800	\$ -	\$ 6,272,872	\$ 312,667
Total All Funds	\$ 27,934,228	\$ 29,022,615	\$ 28,538,130	\$ -	\$ 28,418,713	\$ 484,485

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

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

Balanced budget; no Deficit Reduction
Plan is required.

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of North Boone CUSD 200, County of Boone,
State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

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 23 day of September, 2025,
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, 2025 and ending June 30, 2026.

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 23 day of September, 2025
by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* 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.

- 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).
- 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?js=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	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
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, 2025		12,283,862	3,374,710	3,306,054	4,374,805	566,242	2,533,749	1,219,918	154,486	120,402	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	9,660,869	1,663,716	1,797,465	945,789	788,174	655,776	42,528	407,887	2,225	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	9,504,053	654,543	0	1,231,527	364,412	0	0	0	0	
8	FEDERAL SOURCES	4000	1,287,407	0	0	0	16,243	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	13,652,313				399,828			0		
14	SUPPORT SERVICES	2000	6,497,632	2,103,491		1,952,418	787,838	100,000		384,191	0	
15	COMMUNITY SERVICES	3000	6,205	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	611,412	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,042,800	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000		384,191	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000		384,191	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(315,233)	214,768	(245,335)	224,898	(18,837)	555,776	42,528	23,696	2,225	
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										
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	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
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	
47	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							0			
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} and	8170										
57	Int Proceeds to Debt Service Fund											
58	Taxes Pledged to Pay Principal on Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
60	Other Revenues Pledged to Pay Principal on Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
62	Taxes Pledged to Pay Interest on Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
64	Other Revenues Pledged to Pay Interest on Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		11,968,629	3,589,478	3,060,719	4,599,703	547,405	3,089,525	1,262,446	178,182	122,627	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		0									
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, 2026		0									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
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	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		12,283,862	3,374,710	3,306,054	4,374,805	566,242	2,533,749	1,219,918	154,486	120,402	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	9,660,869	1,663,716	1,797,465	945,789	788,174	655,776	42,528	407,887	2,225	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	9,504,053	654,543	0	1,231,527	364,412	0	0	0	0	
96	FEDERAL SOURCES	4000	1,287,407	0	0	0	16,243	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	13,652,313				399,828			0		
102	SUPPORT SERVICES	2000	6,497,632	2,103,491		1,952,418	787,838	100,000		384,191	0	
103	COMMUNITY SERVICES	3000	6,205	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	611,412	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	2,042,800	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000		384,191	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000		384,191	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(315,233)	214,768	(245,335)	224,898	(18,837)	555,776	42,528	23,696	2,225	
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	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		11,968,629	3,589,478	3,060,719	4,599,703	547,405	3,089,525	1,262,446	178,182	122,627	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	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	Total By Object
122	Object Name											
124	Salaries	100	14,449,386	771,360		995,567		0		0	0	16,216,313
125	Employee Benefits	200	2,322,942	120,022		134,086	1,187,666	0		0	0	3,764,716
126	Purchased Services	300	1,784,857	441,175	0	175,032		100,000		384,191	0	2,885,255
127	Supplies & Materials	400	1,002,464	712,573		208,233		0		0	0	1,923,270
128	Capital Outlay	500	45,549	52,860		439,500		0		0	0	537,909
129	Other Objects	600	1,127,137	3,503	2,042,800	0	0	0		0	0	3,173,440
130	Non-Capitalized Equipment	700	35,227	1,998		0		0		0	0	37,225
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000		384,191	0	28,538,128

	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, 2025		12,283,862	3,374,710	3,306,054	4,374,805	566,242	2,533,749	1,219,918	154,486	120,402
4	Total Direct Receipts & Other Sources ⁸		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225
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		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225
12	Total Amount Available		32,736,191	5,692,969	5,103,519	6,552,121	1,735,071	3,189,525	1,262,446	562,373	122,627
13	Total Direct Disbursements & Other Uses ⁹		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000	0	384,191	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		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000	0	384,191	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		11,968,629	3,589,478	3,060,719	4,599,703	547,405	3,089,525	1,262,446	178,182	122,627
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		0								
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, 2026		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		12,283,862	3,374,710	3,306,054	4,374,805	566,242	2,533,749	1,219,918	154,486	120,402
30	Total Direct Receipts & Other Sources ⁸		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225
33	Total Amount Available		32,736,191	5,692,969	5,103,519	6,552,121	1,735,071	3,189,525	1,262,446	562,373	122,627
34	Total Direct Disbursements & Other Uses ⁹		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000	0	384,191	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		20,767,562	2,103,491	2,042,800	1,952,418	1,187,666	100,000	0	384,191	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		11,968,629	3,589,478	3,060,719	4,599,703	547,405	3,089,525	1,262,446	178,182	122,627

	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)	-	7,744,283	1,526,157	1,526,400	763,127				346,423	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,129,962				280,288				
8	FICA and Medicare Only Levies	1150					417,484				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190								54,963	
12	Total Ad Valorem Taxes Levied by District		8,874,245	1,526,157	1,526,400	763,127	697,772	0	0	401,386	0
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	67,386				69,300				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		67,386	0	0	0	69,300	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				1,221					
43	Regular Transportation Fees from Other Districts (In State)	1412									
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									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									

	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
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					1,221					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	386,576	106,529	96,539	140,763	21,102	78,226	42,528	6,501	2,225
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		386,576	106,529	96,539	140,763	21,102	78,226	42,528	6,501	2,225
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	202,615								
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	5,834								
75	Other Food Service (Describe & Itemize)	1690	569								
76	Total Food Service		209,018								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	26,123								
79	Admissions - Other	1719									
80	Fees	1720	29,748								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	909								
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		56,780	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		56,780								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	46,702								
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		46,702								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		17,750							
99	Contributions and Donations from Private Sources	1920	9,247								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	5,018			295					
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			174,526			575,050			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	5,897	13,280		40,383		2,500			
111	Total Other Revenue from Local Sources		20,162	31,030	174,526	40,678	0	577,550	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	9,660,869	1,663,716	1,797,465	945,789	788,174	655,776	42,528	407,887	2,225
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		9,660,869								

	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
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 <i>(Describe & Itemize)</i>	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	9,030,652	654,543			363,817				
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
124	Total Unrestricted Grants-In-Aid		9,030,652	654,543	0	0	363,817	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	217,823								
128	Special Education - Orphanage - Individual	3120	100,516								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other <i>(Describe & Itemize)</i>	3199									
131	Total Special Education		318,339	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	2,689								
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other <i>(Describe & Itemize)</i>	3299									
140	Total Career and Technical Education		2,689	0			0				
141	State Free Lunch & Breakfast	3360	3,629								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other <i>(Describe & Itemize)</i>	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				1,068,148					
148	Transportation - Special Education	3510				163,379					
149	Transportation - Other <i>(Describe & Itemize)</i>	3599									
150	Total Transportation		0	0		1,231,527	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	83,591								
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									
163	Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	65,153				595				
164	Total Restricted Grants-In-Aid		473,401	0	0	1,231,527	595	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	9,504,053	654,543	0	1,231,527	364,412	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										

	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
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	406,787								
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		406,787				0				
194	TITLE I										
195	Title I - Low Income	4300	332,080				10,040				
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		332,080	0		0	10,040				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	17,600								
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		17,600	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	12,225								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	518,715				6,203				
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		530,940	0		0	6,203				
214	CTE - PERKINS										
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									

	A	B	C	D	E	F	G	H	I	J	K
1											
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
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									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
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									
236	Medicaid Matching Funds - Fee-For-Service Program	4992									
237	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,287,407	0	0	0	16,243	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,287,407	0	0	0	16,243	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		20,452,329	2,318,259	1,797,465	2,177,316	1,168,829	655,776	42,528	407,887	2,225
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		20,452,329								

	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	7,225,142	1,232,425	194,727	285,447	7,742	271	1,495		8,947,249
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	270,215	48,784	0	776	0		0		319,775
8	Special Education Programs (Functions 1200 - 1220)	1200	1,782,629	190,958	165,068	13,875	0	1,640	569		2,154,739
9	Special Education Programs Pre-K	1225	0		2,256	6,523					8,779
10	Remedial and Supplemental Programs K-12	1250	55,871	12,644	133,742	47,187	0				249,444
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	77,204	10,665	0	5,877			2,246		95,992
14	Interscholastic Programs	1500	577,570	9,646	190,873	40,475	0	30,232	1,884		850,680
15	Summer School Programs	1600	11,684	864	0	3,052					15,600
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	401,943	63,195	0	2,836					467,974
19	Truant Alternative & Optional Programs	1900									0
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						542,081			542,081
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 Instruction¹⁴ (Without Student Activity Funds 1999)	1000	10,402,258	1,569,181	686,666	406,048	7,742	574,224	6,194	0	13,652,313
35	Total Instruction (With Student Activity Funds 1999)	1000	10,402,258	1,569,181	686,666	406,048	7,742	574,224	6,194	0	13,652,313
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	375,357	55,610	0	37					431,004
39	Guidance Services	2120	245,048	29,816	0	349					275,213
40	Health Services	2130	291,370	73,125	83,083	9,773	6,764		0		464,115
41	Psychological Services	2140	92,185	10,868	55,565	0					158,618
42	Speech Pathology & Audiology Services	2150	205,037	36,113	121,135	278					362,563
43	Other Support Services - Pupils (Describe & Itemize)	2190	188,302	22,024	2,060	3,296		0			215,682
44	Total Support Services - Pupil	2100	1,397,299	227,556	261,843	13,733	6,764	0	0	0	1,907,195
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	139,189	15,737	182,007	5,282	0	1,215	0		343,430
47	Educational Media Services	2220	458,691	106,144	124,202	175,556	12,285	1,183	27,723		905,784
48	Assessment & Testing	2230	2,916	276	56,167	1,541					60,900
49	Total Support Services - Instructional Staff	2200	600,796	122,157	362,376	182,379	12,285	2,398	27,723	0	1,310,114
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			157,025	500		7,890			165,415
52	Executive Administration Services	2320	251,290	56,200	12,025	5,799	0	6,004	0		331,318
53	Special Area Administration Services	2330	163,493	52,117	2,535	153		0	758		219,056
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	414,783	108,317	171,585	6,452	0	13,894	758	0	715,789
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,080,744	245,561	16,286	6,380	0	1,024	0		1,349,995
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	1,080,744	245,561	16,286	6,380	0	1,024	0	0	1,349,995
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	0	0		281		0			281
62	Fiscal Services	2520	204,086	36,580	132,999	2,628	0	10,271	0		386,564

	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
63	Operation & Maintenance of Plant Services	2540			0						0
64	Pupil Transportation Services	2550			0	306	0				306
65	Food Services	2560	303,640	3,008	17,730	380,509	18,758	960	552		725,157
66	Internal Services	2570									0
67	Total Support Services - Business	2500	507,726	39,588	150,729	383,724	18,758	11,231	552	0	1,112,308
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									0
72	Staff Services	2640	45,780	10,582	22,646	1,148		16,300			96,456
73	Data Processing Services	2660			5,775	0					5,775
74	Total Support Services - Central	2600	45,780	10,582	28,421	1,148	0	16,300	0	0	102,231
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,047,128	753,761	991,240	593,816	37,807	44,847	29,033	0	6,497,632
77	COMMUNITY SERVICES (ED)	3000			3,605	2,600					6,205
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									0
81	Payments for Special Education Programs	4120			103,346						103,346
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			103,346			0			103,346
87	Payments for Regular Programs - Tuition	4210						16,191			16,191
88	Payments for Special Education Programs - Tuition	4220						324,282			324,282
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						24,550			24,550
91	Payments for Community College Programs - Tuition	4270						143,043			143,043
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						508,066			508,066
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			103,346			508,066			611,412
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))		14,449,386	2,322,942	1,784,857	1,002,464	45,549	1,127,137	35,227	0	20,767,562
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		14,449,386	2,322,942	1,784,857	1,002,464	45,549	1,127,137	35,227	0	20,767,562
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(315,233)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(315,233)
120											

	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											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	771,360	120,022	441,175	712,573	52,860	3,503	1,998		2,103,491
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	771,360	120,022	441,175	712,573	52,860	3,503	1,998	0	2,103,491
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
133	Total Support Services	2000	771,360	120,022	441,175	712,573	52,860	3,503	1,998	0	2,103,491
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 <i>(Describe & Itemize)</i>	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									0
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 <i>(Describe & Itemize)</i>	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		771,360	120,022	441,175	712,573	52,860	3,503	1,998	0	2,103,491
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										214,768
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						61,707			61,707
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400						1,981,093			1,981,093
176	Total Debt Service	5000			0			2,042,800			2,042,800
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			2,042,800			2,042,800

	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
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(245,335)
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	995,567	134,086	175,032	208,233	439,500	0			1,952,418
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	995,567	134,086	175,032	208,233	439,500	0	0	0	1,952,418
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		995,567	134,086	175,032	208,233	439,500	0	0	0	1,952,418
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										224,898
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		132,915							132,915
220	Pre-K Programs	1125		22,782							22,782
221	Special Education Programs (Functions 1200-1220)	1200		178,520							178,520
222	Special Education Programs Pre-K	1225		0							0
223	Remedial and Supplemental Programs K-12	1250		7,527							7,527
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		1,107							1,107
227	Interscholastic Programs	1500		26,768							26,768
228	Summer School Programs	1600		1,046							1,046
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		29,163							29,163
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		399,828							399,828
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		5,263							5,263

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
237	Guidance Services	2120		10,524							10,524
238	Health Services	2130		58,662							58,662
239	Psychological Services	2140		1,324							1,324
240	Speech Pathology & Audiology Services	2150		2,859							2,859
241	Other Support Services - Pupils (Describe & Itemize)	2190		35,345							35,345
242	Total Support Services - Pupil	2100		113,977							113,977
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		1,979							1,979
245	Educational Media Services	2220		95,442							95,442
246	Assessment & Testing	2230		147							147
247	Total Support Services - Instructional Staff	2200		97,568							97,568
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		15,527							15,527
251	Special Area Administrative Services	2330		10,173							10,173
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		25,700							25,700
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		73,479							73,479
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		73,479							73,479
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		42,942							42,942
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		157,491							157,491
264	Pupil Transportation Services	2550		206,302							206,302
265	Food Services	2560		62,768							62,768
266	Internal Services	2570									0
267	Total Support Services - Business	2500		469,503							469,503
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		7,611							7,611
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		7,611							7,611
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		787,838							787,838
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									
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			1,187,666				0			1,187,666
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(18,837)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									

	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
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			100,000						100,000
299	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
300	Total Support Services	2000	0	0	100,000	0	0	0	0		100,000
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) <i>(Describe & Itemize)</i>	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	100,000	0	0	0	0		100,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										555,776
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
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			40,000						40,000
353	Total Support Services - Pupil	2100	0	0	40,000	0	0	0	0	0	40,000
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									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
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			219,735						219,735
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	219,735	0	0	0	0	0	219,735
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			124,456						124,456
387	Total Support Services	2000	0	0	384,191	0	0	0	0	0	384,191
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
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									

	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
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 <i>(Lease/Purchase Principal Retired) (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	384,191	0	0	0	0	0	384,191
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										23,696
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 <i>(Lease/Purchase Principal Retired) (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
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,225

	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	\$ 54,963	Recapture property taxes	10-2190	\$ 215,682	OT/PT Services	
6	1290			10-2490			
7	1614			10-2900			
8	1690	\$ 569	Other food revenue	10-4190			
9	1790	\$ 909	Other student fee revenue	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 62,060	Other local receipts	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	\$ 1,981,093	Debt service payments	
21	3999	\$ 65,748	Other state revenue	30-5400			
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	\$ 35,345	OT/PT Services	
30	4998			50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190	\$ 40,000	Safety and security of our campuses	
36				80-2490			
37				80-2900	\$ 124,456	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	20,452,329	2,318,259	2,177,316	42,528	24,990,432
Direct Expenditures	20,767,562	2,103,491	1,952,418		24,823,471
Difference	(315,233)	214,768	224,898	42,528	166,961
Estimated Fund Balance - June 30, 2026	11,968,629	3,589,478	4,599,703	1,262,446	21,420,256

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 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 2024-2025 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 23-27) 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	<i>*School Districts Only</i> 04004200026 <i>District Number</i> North Boone CUSD 200		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
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>		12,283,862	3,374,710	4,374,805	1,219,918	21,253,295
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	9,660,869	1,663,716	945,789	42,528	12,312,902
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	9,504,053	654,543	1,231,527	0	11,390,123
12	FEDERAL SOURCES	4000	1,287,407	0	0	0	1,287,407
13	Total Receipts/Revenues		20,452,329	2,318,259	2,177,316	42,528	24,990,432
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	13,652,313				13,652,313
16	SUPPORT SERVICES	2000	6,497,632	2,103,491	1,952,418		10,553,541
17	COMMUNITY SERVICES	3000	6,205	0	0		6,205
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	611,412	0	0		611,412
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		20,767,562	2,103,491	1,952,418		24,823,471
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(315,233)	214,768	224,898	42,528	166,961
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,968,629	3,589,478	4,599,703	1,262,446	21,420,256

	A		B	H	I	J	K	L
1	*School Districts Only 04004200026 <i>District Number</i> North Boone CUSD 200			ESTIMATED BUDGET FY2026-2027				
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>			11,968,629	3,589,478	4,599,703	1,262,446	21,420,256
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		11,968,629	3,589,478	4,599,703	1,262,446	21,420,256	

	A		B	M	N	O	P	Q
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>			11,968,629	3,589,478	4,599,703	1,262,446	21,420,256
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			11,968,629	3,589,478	4,599,703	1,262,446	21,420,256

	A		B	R	S	T	U	V
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>			11,968,629	3,589,478	4,599,703	1,262,446	21,420,256
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			11,968,629	3,589,478	4,599,703	1,262,446	21,420,256

	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> <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5			FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
6						
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		21,253,295	21,420,256	21,420,256	21,420,256
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	12,312,902	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	11,390,123	0	0	0
12	FEDERAL SOURCES	4000	1,287,407	0	0	0
13	Total Receipts/Revenues		24,990,432	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	13,652,313	0	0	0
16	SUPPORT SERVICES	2000	10,553,541	0	0	0
17	COMMUNITY SERVICES	3000	6,205	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	611,412	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		24,823,471	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		166,961	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)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		21,420,256	21,420,256	21,420,256	21,420,256

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

**Fiscal Year 2025-2026
through Fiscal Year 2028-2029**

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.

1. Background and Narrative of Budget Reductions:

2. 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 2025-2026
through Fiscal Year 2028-2029***

- 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 2026 Spending Plan North Boone CUSD 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.					
<i>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.</i>					
1)	What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)				
	TBD				
		Top Strategy 1	Top Strategy 2	Top Strategy 3	
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.)	Maintain or decrease class sizes	Maintain or expand pupil support services	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)	
	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)				
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 2026 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.					
<i>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.</i>					
Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,466.71	Adequacy Target	\$21,861,585
		Final Resources	\$16,639,192	Percent of Adequacy	76%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	1	Gross State Contribution	\$9,928,201
		FY25 Base Funding Minimum	\$9,622,379	FY 2025 Tier Funding	\$305,823
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	Low-income Students	\$976,882		
		English Learners (ELs)	\$117,591		
		Special Education	\$748,130		
	FY 2026 Tier Funding		Funding Type (Select)	*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.	
1)	FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.	\$120,812	Actual		
		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.)	Student growth and achievement data, disaggregated by student groups	Student discipline and behavior data	Attendance data (e.g., chronic absenteeism, graduation or dropout rates)	

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	Yes	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 2026 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.)	Core Teachers	Specialist Teachers	Core Intervention Teacher			
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)						
<p align="center">Cost Factor Table</p> <p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 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.</p> <p>5) Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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.</p> <p>Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 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.</p>							
Cost Factors		Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding [Required]	Budgeted FY 2026 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$4,916,565	\$120,812	\$120,812	Enter optional context for core investment decisions.		
	Specialist Teachers	\$1,208,877					
	Instructional Facilitator	\$525,475					
	Core Intervention Teacher	\$211,393					
	Substitute Teachers	\$173,721					
	Guidance Counselor	\$371,207					
	Nurse	\$114,897					
	Supervisory Aide	\$200,498					
	Librarian	\$232,886					
	Librarian Aide	\$144,312					
	Principal	\$343,317					
	Assistant Principal	\$299,022					
	School Site Staff	\$240,587					
	Subtotal	\$8,982,757	\$120,812	\$120,812			

Per Student Investments	Gifted	\$131,592			Enter optional context for per student investment decisions.	
	Professional Development	\$183,339				
	Instructional Materials	\$476,681				
	Assessments	\$49,868				
	Computer & Tech Equipment	\$837,491				
	Student Activities	\$637,492				
	Maintenance & Operations	\$2,201,532				
	Central Office	\$1,467				
	Employee Benefits	\$4,110,872				
	Subtotal*	\$10,038,386				
Additional Investments	Low-Income Intervention Teacher	\$298,990			Enter optional context for additional investment decisions.	
	Low-Income Pupil Support Staff	\$298,990				
	Low-Income Extended Day Teacher	\$311,208				
	Low-Income Summer School Teacher	\$311,208				
	EL Intervention Teacher	\$84,091				
	EL Pupil Support Staff	\$84,091				
	EL Extended Day Teacher	\$87,685				
	EL Summer School Teacher	\$87,685				
	EL Core Teacher	\$104,934				
	Sp Ed Teacher	\$747,475				
	Sp Ed Instructional Assistant	\$307,549				
	Sp Ed Psychologist	\$116,536				
	Subtotal	\$2,840,442				
	Other Investments					
	Total**	\$21,861,585	\$120,812	\$120,812	Tier Funding Check (Cell G90) Complete, G90=G31	
<p>*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.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>						
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>						
<p align="center">Part III: Support for Special Student Groups</p> <p>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.</p> <p align="center">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.</p>						
		Enter Amounts	Select type	<p>*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.</p>		
1)	FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$9,000,000			Estimated
		English Learners	\$9,000,000			Estimated
		Special Education	\$9,000,000			Estimated

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 Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments		
		\$9,000,000		\$0		\$0		
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher				
				\$0				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)		TBD						

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 Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher	
		\$9,000,000		[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 2026. (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 Required	Special Education Teacher	Yes	Special Education Psychologist		
		\$9,000,000		[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 2026. (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." Required <input type="text"/> Yes										
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 parental refusals) who speak the same home language other than English in pre-K." Required <input type="text"/> Yes										
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025." Required <input type="text"/> Yes										
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26. Required <table border="1" style="width: 100%;"> <tr> <td>BPAC Meeting (MM/DD/YYYY)</td> <td></td> </tr> <tr> <td>Name of Chair</td> <td></td> </tr> </table>							BPAC Meeting (MM/DD/YYYY)		Name of Chair	
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 <u>after</u> 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	Complete	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	Complete	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	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	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)	Complete	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	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	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	Complete	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)	Incomplete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Incomplete	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 FY2026 budgeted expenditures over actual FY2025 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 2025				Budgeted Expenditures, Fiscal Year 2026			
		(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	315,998			315,998	331,318		0	331,318
2. Special Area Administration Services	2330	208,775			208,775	219,056		0	219,056
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	276			276	281	0	0	281
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		525,049	0	0	525,049	550,655	0	0	550,655
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									5%

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 #/20 and #/30 (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 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
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 2025 for all Funds (Cells C3 - K3)	OK
(Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83)	OK
(Cell must have a number or zero. Do not leave blank.)	
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, 2024 (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)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (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 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 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

Projections Summary
 Educational | O&M | Transportation | IMRF/SS | Working Cash | Tort
 North Boone CUSD 200
 FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$11,405,038	\$12,262,686	7.52%	\$12,676,307	3.37%	\$13,041,196	2.88%	\$13,410,141	2.83%	\$13,783,318	2.78%
CPPRT	\$170,858	\$136,686	-20.00%	\$136,686	0.00%	\$136,686	0.00%	\$136,686	0.00%	\$136,686	0.00%
Other Local Revenue	\$1,109,591	\$1,109,591	0.00%	\$1,109,591	0.00%	\$1,109,591	0.00%	\$1,109,591	0.00%	\$1,109,591	0.00%
Evidence Based Funding	\$9,928,201	\$10,049,012	1.22%	\$10,049,012	0.00%	\$10,049,012	0.00%	\$10,049,012	0.00%	\$10,049,012	0.00%
Other State Revenue	\$1,603,556	\$1,705,523	6.36%	\$1,752,321	2.74%	\$1,793,867	2.37%	\$1,836,762	2.39%	\$1,881,052	2.41%
Federal Revenue	\$1,665,397	\$1,303,649	-21.72%	\$1,303,649	0.00%	\$1,303,649	0.00%	\$1,303,649	0.00%	\$1,303,649	0.00%
Total Revenue	\$25,882,641	\$26,567,147	2.64%	\$27,027,566	1.73%	\$27,434,001	1.50%	\$27,845,842	1.50%	\$28,263,309	1.50%
Expenditure:											
Salaries	\$15,444,107	\$16,216,312	5.00%	\$16,864,965	4.00%	\$17,539,564	4.00%	\$18,241,146	4.00%	\$18,970,792	4.00%
Benefits	\$3,590,394	\$3,764,708	4.86%	\$3,931,300	4.43%	\$4,105,563	4.43%	\$4,287,856	4.44%	\$4,478,553	4.45%
Purchased Services	\$2,665,296	\$2,785,255	4.50%	\$2,855,577	2.52%	\$2,928,009	2.54%	\$3,002,615	2.55%	\$3,079,458	2.56%
Supplies	\$1,795,399	\$1,923,278	7.12%	\$1,983,121	3.11%	\$2,045,229	3.13%	\$2,109,702	3.15%	\$2,176,643	3.17%
Capital Outlay	\$322,346	\$537,909	66.87%	\$307,418	-42.85%	\$307,418	0.00%	\$307,418	0.00%	\$307,418	0.00%
Other Objects	\$1,073,770	\$1,130,639	5.30%	\$1,186,996	4.98%	\$1,246,170	4.99%	\$1,308,304	4.99%	\$1,373,544	4.99%
NonCapitalized Equipment	\$56,275	\$37,225	-33.85%	\$37,225	0.00%	\$37,225	0.00%	\$37,225	0.00%	\$37,225	0.00%
Termination Benefits	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total Expense	\$24,947,587	\$26,395,326	5.80%	\$27,166,601	2.92%	\$28,209,179	3.84%	\$29,294,266	3.85%	\$30,423,632	3.86%
Surplus/Deficit	\$935,054	\$171,821		-\$139,035		-\$775,178		-\$1,448,424		-\$2,160,323	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$935,054	\$171,821		-\$139,035		-\$775,178		-\$1,448,424		-\$2,160,323	
Beginning Fund Balance	\$21,038,968	\$21,974,022		\$22,145,843		\$22,006,808		\$21,231,630		\$19,783,206	
Ending Fund Balance	\$21,974,022	\$22,145,843		\$22,006,808		\$21,231,630		\$19,783,206		\$17,622,883	

Projections Summary

All Funds

North Boone CUSD 200

FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$13,092,038	\$13,789,086	5.32%	\$14,496,181	5.13%	\$14,601,501	0.73%	\$14,876,603	1.88%	\$15,156,798	1.88%
CPPRT	\$170,858	\$136,686	-20.00%	\$136,686	0.00%	\$136,686	0.00%	\$136,686	0.00%	\$136,686	0.00%
Other Local Revenue	\$2,038,657	\$2,038,657	0.00%	\$2,038,657	0.00%	\$2,038,657	0.00%	\$2,038,657	0.00%	\$2,038,657	0.00%
Evidence Based Funding	\$9,928,201	\$10,049,012	1.22%	\$10,049,012	0.00%	\$10,049,012	0.00%	\$10,049,012	0.00%	\$10,049,012	0.00%
Other State Revenue	\$1,603,556	\$1,705,523	6.36%	\$1,752,321	2.74%	\$1,793,867	2.37%	\$1,836,762	2.39%	\$1,881,052	2.41%
Federal Revenue	\$2,311,621	\$1,303,649	-43.60%	\$1,303,649	0.00%	\$1,303,649	0.00%	\$1,303,649	0.00%	\$1,303,649	0.00%
Total Revenue	\$29,144,932	\$29,022,614	-0.42%	\$29,776,507	2.60%	\$29,923,373	0.49%	\$30,241,371	1.06%	\$30,565,855	1.07%
Expenditure:											
Salaries	\$15,444,107	\$16,216,312	5.00%	\$16,864,965	4.00%	\$17,539,564	4.00%	\$18,241,146	4.00%	\$18,970,792	4.00%
Benefits	\$3,590,394	\$3,764,708	4.86%	\$3,931,300	4.43%	\$4,105,563	4.43%	\$4,287,856	4.44%	\$4,478,553	4.45%
Purchased Services	\$2,746,473	\$2,885,255	5.05%	\$2,855,577	-1.03%	\$2,928,009	2.54%	\$3,002,615	2.55%	\$3,079,458	2.56%
Supplies	\$1,795,399	\$1,923,278	7.12%	\$1,983,121	3.11%	\$2,045,229	3.13%	\$2,109,702	3.15%	\$2,176,643	3.17%
Capital Outlay	\$1,159,690	\$537,909	-53.62%	\$307,418	-42.85%	\$307,418	0.00%	\$307,418	0.00%	\$307,418	0.00%
Other Objects	\$5,698,514	\$3,173,439	-44.31%	\$2,804,896	-11.61%	\$2,768,270	-1.31%	\$2,737,954	-1.10%	\$2,729,119	-0.32%
NonCapitalized Equipment	\$56,275	\$37,225	-33.85%	\$37,225	0.00%	\$37,225	0.00%	\$37,225	0.00%	\$37,225	0.00%
Termination Benefits	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total Expense	\$30,490,852	\$28,538,126	-6.40%	\$28,784,501	0.86%	\$29,731,279	3.29%	\$30,723,916	3.34%	\$31,779,207	3.43%
Surplus/Deficit	-\$1,345,920	\$484,488		\$992,006		\$192,094		-\$482,545		-\$1,213,352	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	-\$1,345,920	\$484,488		\$992,006		\$192,094		-\$482,545		-\$1,213,352	
Beginning Fund Balance	\$29,280,146	\$27,934,226		\$28,418,714		\$29,410,719		\$29,602,813		\$29,120,268	
Ending Fund Balance	\$27,934,226	\$28,418,714		\$29,410,719		\$29,602,813		\$29,120,268		\$27,906,917	

Projections Summary
Educational Fund
North Boone CUSD 200
FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$8,087,928	\$8,874,245	9.72%	\$9,472,145	6.74%	\$9,745,630	2.89%	\$10,022,155	2.84%	\$10,301,851	2.79%
CPPRT	\$84,233	\$67,386	-20.00%	\$67,386	0.00%	\$67,386	0.00%	\$67,386	0.00%	\$67,386	0.00%
Other Local Revenue	\$719,238	\$719,238	0.00%	\$719,238	0.00%	\$719,238	0.00%	\$719,238	0.00%	\$719,238	0.00%
Evidence Based Funding	\$8,909,841	\$9,030,652	1.36%	\$9,030,652	0.00%	\$9,030,652	0.00%	\$9,030,652	0.00%	\$9,030,652	0.00%
Other State Revenue	\$473,401	\$473,401	0.00%	\$473,401	0.00%	\$473,401	0.00%	\$473,401	0.00%	\$473,401	0.00%
Federal Revenue	\$1,287,732	\$1,287,407	-21.87%	\$1,287,407	0.00%	\$1,287,407	0.00%	\$1,287,407	0.00%	\$1,287,407	0.00%
Total Revenue	\$19,922,372	\$20,452,328	2.66%	\$21,050,228	2.92%	\$21,323,713	1.30%	\$21,600,238	1.30%	\$21,879,934	1.29%
Expenditure:											
Salaries	\$13,761,320	\$14,449,386	5.00%	\$15,027,361	4.00%	\$15,628,455	4.00%	\$16,253,594	4.00%	\$16,903,737	4.00%
Benefits	\$2,216,703	\$2,322,930	4.79%	\$2,429,923	4.61%	\$2,542,083	4.62%	\$2,659,662	4.63%	\$2,782,923	4.63%
Purchased Services	\$1,732,869	\$1,784,855	3.00%	\$1,838,401	3.00%	\$1,893,553	3.00%	\$1,950,360	3.00%	\$2,008,870	3.00%
Supplies	\$912,610	\$1,002,474	9.85%	\$1,022,523	2.00%	\$1,042,974	2.00%	\$1,063,833	2.00%	\$1,085,110	2.00%
Capital Outlay	\$60,477	\$45,550	-24.68%	\$45,550	0.00%	\$45,550	0.00%	\$45,550	0.00%	\$45,550	0.00%
Other Objects	\$1,070,268	\$1,127,136	5.31%	\$1,183,493	5.00%	\$1,242,668	5.00%	\$1,304,801	5.00%	\$1,370,041	5.00%
NonCapitalized Equipment	\$54,277	\$35,227	-35.10%	\$35,227	0.00%	\$35,227	0.00%	\$35,227	0.00%	\$35,227	0.00%
Termination Benefits	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total Expense	\$19,808,524	\$20,767,558	4.84%	\$21,582,478	3.92%	\$22,430,510	3.93%	\$23,313,026	3.93%	\$24,231,459	3.94%
Surplus/Deficit	\$113,848	-\$315,230		-\$532,250		-\$1,106,797		-\$1,712,788		-\$2,351,525	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$113,848	-\$315,230		-\$532,250		-\$1,106,797		-\$1,712,788		-\$2,351,525	
Beginning Fund Balance	\$12,170,014	\$12,283,862		\$11,968,631		\$11,436,382		\$10,329,585		\$8,616,797	
Ending Fund Balance	\$12,283,862	\$11,968,631		\$11,436,382		\$10,329,585		\$8,616,797		\$6,265,273	

Projections Summary
Operations and Maintenance Fund
North Boone CUSD 200
FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$1,542,454	\$1,526,157	-1.06%	\$1,478,849	-3.10%	\$1,521,772	2.90%	\$1,565,172	2.85%	\$1,609,070	2.80%
CPPRT	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Local Revenue	\$137,559	\$137,559	0.00%	\$137,559	0.00%	\$137,559	0.00%	\$137,559	0.00%	\$137,559	0.00%
Evidence Based Funding	\$654,543	\$654,543	0.00%	\$654,543	0.00%	\$654,543	0.00%	\$654,543	0.00%	\$654,543	0.00%
Other State Revenue	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Federal Revenue	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total Revenue	\$2,334,557	\$2,318,260	-0.70%	\$2,270,952	-2.04%	\$2,313,875	1.89%	\$2,357,275	1.88%	\$2,401,173	1.86%
Expenditure:											
Salaries	\$734,629	\$771,361	5.00%	\$802,215	4.00%	\$834,304	4.00%	\$867,676	4.00%	\$902,383	4.00%
Benefits	\$114,507	\$120,022	4.82%	\$125,809	4.82%	\$131,884	4.83%	\$138,264	4.84%	\$144,962	4.84%
Purchased Services	\$428,326	\$441,175	3.00%	\$441,175	0.00%	\$441,175	0.00%	\$441,175	0.00%	\$441,175	0.00%
Supplies	\$678,639	\$712,571	5.00%	\$748,200	5.00%	\$785,610	5.00%	\$824,890	5.00%	\$866,135	5.00%
Capital Outlay	\$52,860	\$52,860	0.00%	\$52,860	0.00%	\$52,860	0.00%	\$52,860	0.00%	\$52,860	0.00%
Other Objects	\$3,503	\$3,503	0.00%	\$3,503	0.00%	\$3,503	0.00%	\$3,503	0.00%	\$3,503	0.00%
NonCapitalized Equipment	\$1,998	\$1,998	0.00%	\$1,998	0.00%	\$1,998	0.00%	\$1,998	0.00%	\$1,998	0.00%
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$2,014,460	\$2,103,489	4.42%	\$2,175,759	3.44%	\$2,251,333	3.47%	\$2,330,365	3.51%	\$2,413,014	3.55%
Surplus/Deficit	\$320,097	\$214,771		\$95,193		\$62,542		\$26,910		-\$11,841	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$320,097	\$214,771		\$95,193		\$62,542		\$26,910		-\$11,841	
Beginning Fund Balance	\$3,054,613	\$3,374,710		\$3,589,480		\$3,684,674		\$3,747,216		\$3,774,126	
Ending Fund Balance	\$3,374,710	\$3,589,480		\$3,684,674		\$3,747,216		\$3,774,126		\$3,762,284	

Projections Summary
Debt Service Fund
North Boone CUSD 200
FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$1,634,829	\$1,526,400	-6.63%	\$1,819,874	19.23%	\$1,560,305	-14.26%	\$1,466,462	-6.01%	\$1,373,480	-6.34%
CPPRT	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Local Revenue	\$271,066	\$271,066	0.00%	\$271,066	0.00%	\$271,066	0.00%	\$271,066	0.00%	\$271,066	0.00%
Evidence Based Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,905,895	\$1,797,466	-5.69%	\$2,090,940	16.33%	\$1,831,371	-12.41%	\$1,737,528	-5.12%	\$1,644,546	-5.35%
Expenditure:											
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$4,624,744	\$2,042,800	-55.83%	\$1,617,900	-20.80%	\$1,522,100	-5.92%	\$1,429,650	-6.07%	\$1,355,575	-5.18%
NonCapitalized Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$4,624,744	\$2,042,800	-55.83%	\$1,617,900	-20.80%	\$1,522,100	-5.92%	\$1,429,650	-6.07%	\$1,355,575	-5.18%
Surplus/Deficit	-\$2,718,849	-\$245,334		\$473,040		\$309,271		\$307,878		\$288,971	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	-\$2,718,849	-\$245,334		\$473,040		\$309,271		\$307,878		\$288,971	
Beginning Fund Balance	\$6,024,903	\$3,306,054		\$3,060,719		\$3,533,759		\$3,843,030		\$4,150,908	
Ending Fund Balance	\$3,306,054	\$3,060,719		\$3,533,759		\$3,843,030		\$4,150,908		\$4,439,879	

Projections Summary
 Transportation Fund
 North Boone CUSD 200
 FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$796,877	\$763,127	-4.24%	\$491,404	-35.61%	\$505,667	2.90%	\$520,089	2.85%	\$534,675	2.80%
CPPRT	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Local Revenue	\$182,662	\$182,662	0.00%	\$182,662	0.00%	\$182,662	0.00%	\$182,662	0.00%	\$182,662	0.00%
Evidence Based Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other State Revenue	\$1,129,561	\$1,231,527	9.03%	\$1,278,325	3.80%	\$1,319,871	3.25%	\$1,362,767	3.25%	\$1,407,056	3.25%
Federal Revenue	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total Revenue	\$2,109,099	\$2,177,316	3.23%	\$1,952,391	-10.33%	\$2,008,200	2.86%	\$2,065,518	2.85%	\$2,124,393	2.85%
Expenditure:											
Salaries	\$948,158	\$995,566	5.00%	\$1,035,389	4.00%	\$1,076,804	4.00%	\$1,119,877	4.00%	\$1,164,672	4.00%
Benefits	\$128,071	\$134,087	4.70%	\$140,393	4.70%	\$147,013	4.72%	\$153,965	4.73%	\$161,263	4.74%
Purchased Services	\$169,936	\$175,034	3.00%	\$180,285	3.00%	\$185,693	3.00%	\$191,264	3.00%	\$197,002	3.00%
Supplies	\$204,150	\$208,233	2.00%	\$212,397	2.00%	\$216,645	2.00%	\$220,978	2.00%	\$225,398	2.00%
Capital Outlay	\$209,009	\$439,500	110.28%	\$209,009	-52.44%	\$209,009	0.00%	\$209,009	0.00%	\$209,009	0.00%
Other Objects	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
NonCapitalized Equipment	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$1,659,323	\$1,952,419	17.66%	\$1,777,472	-8.96%	\$1,835,165	3.25%	\$1,895,092	3.27%	\$1,957,344	3.28%
Surplus/Deficit	\$449,776	\$224,897		\$174,919		\$173,035		\$170,426		\$167,049	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$449,776	\$224,897		\$174,919		\$173,035		\$170,426		\$167,049	
Beginning Fund Balance	\$3,925,029	\$4,374,805		\$4,599,702		\$4,774,621		\$4,947,655		\$5,118,080	
Ending Fund Balance	\$4,374,805	\$4,599,702		\$4,774,621		\$4,947,655		\$5,118,080		\$5,285,130	

Projections Summary
IMRF/SS Fund
North Boone CUSD 200
FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$684,417	\$697,772	1.95%	\$721,510	3.40%	\$742,451	2.90%	\$763,625	2.85%	\$785,043	2.80%
CPPRT	\$86,625	\$69,300	-20.00%	\$69,300	0.00%	\$69,300	0.00%	\$69,300	0.00%	\$69,300	0.00%
Other Local Revenue	\$21,102	\$21,102	0.00%	\$21,102	0.00%	\$21,102	0.00%	\$21,102	0.00%	\$21,102	0.00%
Evidence Based Funding	\$363,817	\$363,817	0.00%	\$363,817	0.00%	\$363,817	0.00%	\$363,817	0.00%	\$363,817	0.00%
Other State Revenue	\$595	\$595	0.00%	\$595	0.00%	\$595	0.00%	\$595	0.00%	\$595	0.00%
Federal Revenue	\$17,666	\$16,243	-8.06%	\$16,243	0.00%	\$16,243	0.00%	\$16,243	0.00%	\$16,243	0.00%
Total Revenue	\$1,174,222	\$1,168,829	-0.46%	\$1,192,567	2.03%	\$1,213,508	1.76%	\$1,234,682	1.74%	\$1,256,100	1.73%
Expenditure:											
Salaries	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Benefits	\$1,131,113	\$1,187,669	5.00%	\$1,235,176	4.00%	\$1,284,583	4.00%	\$1,335,966	4.00%	\$1,389,405	4.00%
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NonCapitalized Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$1,131,113	\$1,187,669	5.00%	\$1,235,176	4.00%	\$1,284,583	4.00%	\$1,335,966	4.00%	\$1,389,405	4.00%
Surplus/Deficit	\$43,109	-\$18,840		-\$42,609		-\$71,075		-\$101,284		-\$133,305	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$43,109	-\$18,840		-\$42,609		-\$71,075		-\$101,284		-\$133,305	
Beginning Fund Balance	\$523,134	\$566,242		\$547,402		\$504,793		\$433,718		\$332,433	
Ending Fund Balance	\$566,242	\$547,402		\$504,793		\$433,718		\$332,433		\$199,128	

Projections Summary
 Capital Projects Fund
 North Boone CUSD 200
 FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY2 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPPRT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$655,776	\$655,776	0.00%	\$655,776	0.00%	\$655,776	0.00%	\$655,776	0.00%	\$655,776	0.00%
Evidence Based Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other State Revenue	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Federal Revenue	\$646,224	\$0	-100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total Revenue	\$1,302,000	\$655,776	-49.63%	\$655,776	0.00%	\$655,776	0.00%	\$655,776	0.00%	\$655,776	0.00%
Expenditure:											
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$81,177	\$100,000	23.19%	\$0	-100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Supplies	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Capital Outlay	\$837,344	\$0	-100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NonCapitalized Equipment	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$918,521	\$100,000	-89.11%	\$0	-100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Surplus/Deficit	\$383,479	\$555,776		\$655,776		\$655,776		\$655,776		\$655,776	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$383,479	\$555,776		\$655,776		\$655,776		\$655,776		\$655,776	
Beginning Fund Balance	\$2,150,270	\$2,533,749		\$3,089,525		\$3,745,301		\$4,401,077		\$5,056,853	
Ending Fund Balance	\$2,533,749	\$3,089,525		\$3,745,301		\$4,401,077		\$5,056,853		\$5,712,628	

Projections Summary
Working Cash Fund
North Boone CUSD 200
FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$273	\$0	-100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
CPPRT	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Local Revenue	\$42,528	\$42,528	0.00%	\$42,528	0.00%	\$42,528	0.00%	\$42,528	0.00%	\$42,528	0.00%
Evidence Based Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$42,801	\$42,528	-0.64%	\$42,528	0.00%	\$42,528	0.00%	\$42,528	0.00%	\$42,528	0.00%
Expenditure:											
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NonCapitalized Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surplus/Deficit	\$42,801	\$42,528		\$42,528		\$42,528		\$42,528		\$42,528	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$42,801	\$42,528		\$42,528		\$42,528		\$42,528		\$42,528	
Beginning Fund Balance	\$1,177,117	\$1,219,918		\$1,262,445		\$1,304,973		\$1,347,501		\$1,390,028	
Ending Fund Balance	\$1,219,918	\$1,262,445		\$1,304,973		\$1,347,501		\$1,390,028		\$1,432,556	

Projections Summary

Tort Fund

North Boone CUSD 200

FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$293,088	\$401,386	36.95%	\$512,400	27.66%	\$525,677	2.59%	\$539,101	2.55%	\$552,680	2.52%
CPPRT	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Local Revenue	\$6,501	\$6,501	0.00%	\$6,501	0.00%	\$6,501	0.00%	\$6,501	0.00%	\$6,501	0.00%
Evidence Based Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$299,589	\$407,887	36.15%	\$518,901	27.22%	\$532,178	2.56%	\$545,602	2.52%	\$559,181	2.49%
Expenditure:											
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Purchased Services	\$334,166	\$384,191	14.97%	\$395,716	3.00%	\$407,588	3.00%	\$419,816	3.00%	\$432,410	3.00%
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NonCapitalized Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$334,166	\$384,191	14.97%	\$395,716	3.00%	\$407,588	3.00%	\$419,816	3.00%	\$432,410	3.00%
Surplus/Deficit	-\$34,577	\$23,696		\$123,185		\$124,590		\$125,786		\$126,771	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	-\$34,577	\$23,696		\$123,185		\$124,590		\$125,786		\$126,771	
Beginning Fund Balance	\$189,062	\$154,486		\$178,182		\$301,366		\$425,956		\$551,742	
Ending Fund Balance	\$154,486	\$178,182		\$301,366		\$425,956		\$551,742		\$678,512	

Projections Summary
Fire Prevention & Safety Fund
North Boone CUSD 200
FY26 Tentative Budget - Modified

	FY 2025 Budget	FY 2026 Projected	Percent Change	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change
Revenue:											
Property Taxes	\$52,171	\$0	-100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
CPPRT	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Local Revenue	\$2,225	\$2,225	0.00%	\$2,225	0.00%	\$2,225	0.00%	\$2,225	0.00%	\$2,225	0.00%
Evidence Based Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$54,396	\$2,225	-95.91%	\$2,225	0.00%	\$2,225	0.00%	\$2,225	0.00%	\$2,225	0.00%
Expenditure:											
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Supplies	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Capital Outlay	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Objects	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
NonCapitalized Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expense	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Surplus/Deficit	\$54,396	\$2,225		\$2,225		\$2,225		\$2,225		\$2,225	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	\$54,396	\$2,225		\$2,225		\$2,225		\$2,225		\$2,225	
Beginning Fund Balance	\$66,006	\$120,402		\$122,627		\$124,852		\$127,077		\$129,302	
Ending Fund Balance	\$120,402	\$122,627		\$124,852		\$127,077		\$129,302		\$131,527	