

North Boone Community Unit School District No. 200
Minutes of the Business Services Committee Meeting
District Office
6248 North Boone School Road
Poplar Grove, Illinois 61065
Tuesday, December 9, 2025
6:30 P.M.

I. Call to Order

The Business Services Committee Meeting was called to order by Chair Judy Hutchinson at 6:31 P.M.

II. Roll Call

Roll call was conducted by Secretary.

Members Present: Judy Hutchinson, Russell O'Donnell, Nan Schilling, Dr. Cascio, Joe Mullikin, Heather Walsh, Cindy Kastning, Rhonda Pannier

Also Present: Randy Porter

Members Absent: Randy Steen, Holly Houk, Elaine Ahrens, Marc Eckmann, Rob Wessel, Brad Crull, William Randall

III. Audience to Visitors

None

IV. AIRSS -share-out from Mrs. Hutchinson

Mrs. Hutchinson shared AIRSS (Association of Illinois Rural and Small Schools) overview.

- AIRSS is a group wanting to band together with 478 rural and small schools in Illinois (approx. 57% of schools).
- Illinois currently categorized as urban-centric due to Chicago and large schools; AIRSS aims to redefine to represent rural/small schools more accurately.
- Membership fee: \$400/year; district exploring funding options.
- AIRSS advocates for legislative recognition and support, including defining "rural and small school" officially.
- District designation: 41 (rural fringe); advantage in teacher availability compared to more remote rural districts.

V. Financial Update

Dr. Mullikin presented a financial update with the following highlights:

- Current fiscal year is 41.1% completed; financials align with projections.
- Revenue: Slightly low transportation revenue due to previous lower levies; however, November revenues exceeded last year by \$50,000, largely from increased evidence-based funding (EVF).
- Expenditures:
 - Debt service at 1%, expected to reach nearly 100% following a \$1.9 million bond payment scheduled soon.
 - Capital projects running high due to carpet project and univent repairs.

- Primary Changes from October to November
 - Tax Payments: Received final prior Boone County Tax Payment (\$398,060.45)
 - Federal & State MCAT: \$30,841.85 was vouchered in November, but not dispersed
 - CSFT-\$82,164.80 (402,953.24 FY to date) 18.15% +
 - Interest: \$58,838.75 (\$435,072.48 to date) 47.67% of our budgeted revenue for interest
- Countywide sales/facility tax revenue up 18.15% year-over-year; interest income at 48% of budget.
- Unexpected Expenses
 - Purchase of five buses instead of two
 - Univent repair project (approximately \$650k)
 - Softball fence repair
 - Cameras
 - Carpet project reclassification.
- Unbudgeted Revenue & Anticipated Revenues: Working to secure additional revenue to help offset the costs of the unexpected expenses by including the following:
 - School Maintenance Project Grant
 - Increased Medicaid reimbursement
 - Mileage reimbursement from shared route with Rockford Public Schools- has been invoiced
 - Three circles grant
- General Updates
 - CDB account funds fully matured and transferred to the General Fund at PMA and invested
 - Univent repair work has begun and is funded via PMA facilities tax account (fund 60); expected full expenditure soon
 - Utility options are being explored to ensure we are getting the best rates possible for our utilities within district
 - Audit ongoing; delayed start means report expected late February or early March.
 - Server migration planned due to discontinued support; small temporary cost increase expected, followed by long-term savings.
- General Updates and Upcoming Dates
 - Tax levy final approval at the December 16, 2025 Board of Education meeting and filing planned for December 17, 2025; Levy must be filed by December 30th, 2025
 - NBESS negotiations starting in December.
 - Grant expenditure review scheduled for February
 - Review of CEP information in January
 - Resolution for the transfer of money to reimburse Debt Services is with the attorney
 - Chromebook price increases anticipated to stabilize; updated quotes expected in January.
 - Bus procurement: quotes to be gathered from multiple vendors for new and used buses; trade-in values to be evaluated.
- Discussion followed on RFP for new buses vs buying new buses. RFP may be issued in January; decision to be made based on cost, reimbursement, and warranty considerations.

VI. Cameras

- Due to security concerns, details limited in public discussion.

- District currently addressing the urgent needs with security camera issues with three vendor quotes obtained.
 - JCwifi- \$44,546.10
 - Procom - \$44,295
 - Montel- \$30,492.81
- Title 4 grant funds will cover approximately one-third of costs.
- Recommendation approved to proceed with taking Montel to the Board of Education for approval for camera installation; recommendation passed unanimously.

VII. School Project Maintenance Grant

- Annual \$50,000 matching state grant applied for univent-related work.
- Board resolution required to approve submission.
- Committee recommends moving the School Project Maintenance Grant approval to the Board of Education for next week's meeting.

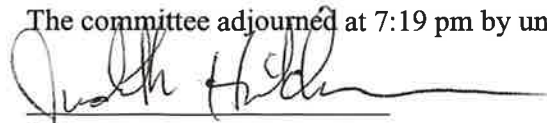
VIII. Levy and Abatement


- 2025 tax levy to be approved at December Board of Education meeting; no abatement resolution at the December Board of Education meeting.
- Abatement decisions postponed until property tax extension received (expected January/February); best practice per legal counsel is to pass certificate of levy first then abatement.
- Discussion on balancing tax rate stability with funding facility needs, life safety concerns, and future capital projects followed with below concerns:
 - Current projected tax rate without abatement: approx. 5.074 (down 4% from previous year).
 - Potential abatement of \$600,000 would lower tax rate to about 4.8 tax rate; however, this could impact funds available for urgent facility needs and future abatement.
 - Detailed modeling discussed to show long-term impacts of abatements on tax rates and reserves through 2029.
 - Importance of maintaining fund balance to avoid excessive future borrowing and interest costs emphasized.

Consensus to await property tax extension before final abatement decisions; further facility condition data (10-year life safety audit) needed.

X. Adjournment

The committee adjourned at 7:19 pm by unanimous consent.


Judy Hutchinson, Chair


Russell O'Donnell, Vice-Chair

APPROVED: 12/10/2025