

Budget Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort
Diamond Lake SD 76

	AFR FY 2024	AFR FY 2025		UNAUDITED FY 2026		BUDGET FY 2027	TENTATIVE FY 2028	\$ CHANGE	% CHANGE
REVENUE									
Local	\$15,829,540	\$16,223,675	2.5%	\$16,435,673	1.3%	\$16,367,796	\$16,717,520	\$349,724	2.1%
State	3,529,972	3,532,617	0.1%	3,315,575	(6.1%)	3,355,666	3,365,871	10,205	0.3%
Federal	1,530,402	1,567,356	2.4%	1,287,658	(17.8%)	1,110,013	1,096,001	(14,012)	(1.3%)
Other	0	0		0		0	0	0	
TOTAL REVENUE	\$20,889,914	\$21,323,648	2.1%	\$21,038,906	(1.3%)	\$20,833,475	\$21,179,392	\$345,917	1.7%
EXPENDITURES									
Salaries & Benefits	\$12,011,364	\$12,937,495	7.7%	\$13,464,185	4.1%	\$14,278,452	\$14,001,524	(\$276,928)	(1.9%)
Purchased Services	3,254,756	3,751,202	15.3%	3,328,487	(11.3%)	3,672,627	3,781,456	108,829	3.0%
Supplies & Materials	1,360,620	1,428,495	5.0%	1,414,460	(1.0%)	1,599,550	1,637,401	37,851	2.4%
Capital Outlay	10,725	58,542	445.8%	63,777	8.9%	230,000	110,000	(120,000)	(52.2%)
All Other Objects	866,064	764,988	(11.7%)	757,554	(1.0%)	1,084,524	1,105,854	21,330	2.0%
TOTAL EXPENDITURES	\$17,503,529	\$18,940,722	8.2%	\$19,028,463	0.5%	\$20,865,153	\$20,636,236	(\$228,917)	(1.1%)
SURPLUS / DEFICIT	\$3,386,385	\$2,382,926		\$2,010,443		(\$31,678)	\$543,157	\$574,835	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$21,587		(\$404,190)		(\$402,566)	(\$402,566)	\$0	0.0%
Other Financing Uses	(\$886,295)	(\$1,392,952)		(\$1,667,121)		(\$116,213)	(\$116,213)	\$0	0.0%
TOTAL OTHER FIN. SOURCES / USES	(\$886,295)	(\$1,371,365)		(\$2,071,311)		(\$518,779)	(\$518,779)	\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$2,500,090	\$1,011,561		(\$60,868)		(\$550,457)	\$24,378	\$574,835	
BEGINNING FUND BALANCE	\$18,138,881	\$20,550,176		\$21,561,737		\$21,500,869	\$20,950,412	(\$550,457)	
AUDIT ADJUSTMENTS TO FUND BALANCE	(\$88,795)	\$0		\$0		\$0	\$0		
YEAR END FUND BALANCE	\$20,550,176	\$21,561,737		\$21,500,869		\$20,950,412	\$20,974,789	\$24,378	
FUND BALANCE AS % OF EXP	117%	114%		113%		100%	102%		
FUND BALANCE AS # OF MONTHS OF EXP	14.09	13.66		13.56		12.05	12.20		

All Funds Detail Summary

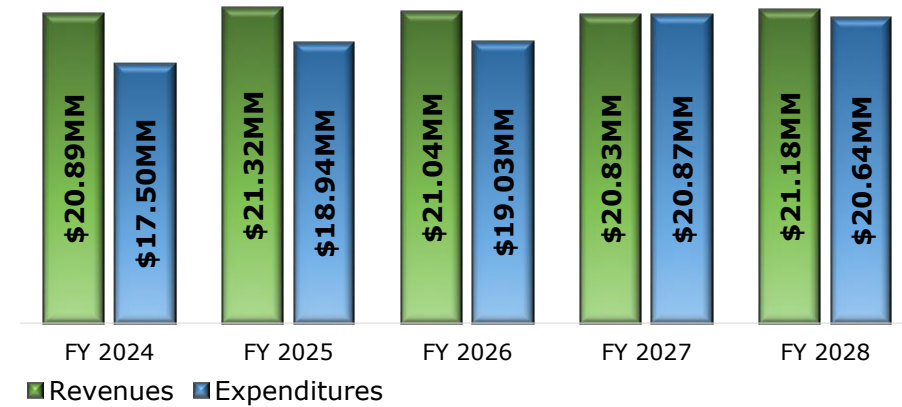
Educational | O & M | Debt Service | Transportation | IMRF / SS | Capital Projects | Working Cash | Tort | FP & S
Diamond Lake SD 76

	BUDGET FY 2027	TENTATIVE FY 2028	\$ CHANGE	% CHANGE	Educational	Operations & Maintenance	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	Fire Prev. & Safety
REVENUE													
Property Taxes	\$16,800,842	\$17,137,056	\$336,214	2.0%	\$13,158,006	\$1,571,334	\$853,736	\$1,093,908	\$355,663	\$0	\$83,272	\$21,137	\$0
Other Local	905,700	810,700	(95,000)	(10.5%)	203,700	197,000	1,500	20,000	11,500	375,000	2,000	0	0
Evidence Based Funding	2,041,051	2,051,256	10,205	0.5%	2,051,256	0	0	0	0	0	0	0	0
Other State	1,314,615	1,314,615	0	0.0%	315,778	50,000	0	948,837	0	0	0	0	0
Federal	1,110,013	1,096,001	(14,012)	(1.3%)	1,096,001	0	0	0	0	0	0	0	0
Other	0	0	0		0	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$22,172,221	\$22,409,628	\$237,407	1.1%	\$16,824,741	\$1,818,334	\$855,236	\$2,062,745	\$367,163	\$375,000	\$85,272	\$21,137	\$0
EXPENDITURES													
Salaries	\$10,961,633	\$10,701,504	(\$260,129)	(2.4%)	\$10,429,855	\$253,066	\$0	\$18,584	\$0	\$0	\$0	\$0	\$0
Benefits	3,316,819	3,300,020	(16,799)	(0.5%)	2,888,375	52,500	0	2,018	357,127	0	0	0	0
Purchased Services	3,673,627	3,782,456	108,829	3.0%	1,029,454	757,771	0	1,949,231	0	1,000	0	45,000	0
Supplies & Materials	1,599,550	1,637,401	37,851	2.4%	1,135,821	397,580	0	104,000	0	0	0	0	0
Capital Outlay	1,530,000	2,755,000	1,225,000	80.1%	65,000	45,000	0	0	0	2,415,000	0	0	230,000
Other Objects	2,330,309	2,362,957	32,648	1.4%	904,086	49,128	1,409,743	0	0	0	0	0	0
Non-Capitalized Equipment	18,000	18,000	0	0.0%	18,000	0	0	0	0	0	0	0	0
Termination Benefits	0	0	0		0	0	0	0	0	0	0	0	0
Provision For Contingencies	132,000	134,640	2,640	2.0%	83,640	51,000	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$23,561,938	\$24,691,979	\$1,130,041	4.8%	\$16,554,230	\$1,606,045	\$1,409,743	\$2,073,833	\$357,127	\$2,416,000	\$0	\$45,000	\$230,000
SURPLUS / DEFICIT	(\$1,389,717)	(\$2,282,350)	(\$892,633)		\$270,511	\$212,289	(\$554,507)	(\$11,088)	\$10,036	(\$2,041,000)	\$85,272	(\$23,863)	(\$230,000)
OTHER FINANCING SOURCES / USES													
Other Financing Sources	\$116,213	\$121,401	\$5,188	4.5%	\$0	(\$402,566)	\$523,967	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	(\$116,213)	(\$116,213)	\$0	0.0%	(\$116,213)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FIN. SOURCES / USES	\$0	\$5,188	\$5,188		(\$116,213)	(\$402,566)	\$523,967	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$1,389,717)	(\$2,277,162)	(\$887,445)		\$154,298	(\$190,277)	(\$30,540)	(\$11,088)	\$10,036	(\$2,041,000)	\$85,272	(\$23,863)	(\$230,000)
BEGINNING FUND BALANCE	\$28,120,347	\$26,730,630	(\$1,389,717)		\$14,730,163	\$1,995,668	\$546,634	\$1,268,429	\$425,670	\$4,974,032	\$2,310,781	\$219,700	\$259,553
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
YEAR END FUND BALANCE	\$26,730,630	\$24,453,467	(\$2,277,162)		\$14,884,461	\$1,805,391	\$516,094	\$1,257,342	\$435,706	\$2,933,032	\$2,396,053	\$195,837	\$29,553
FUND BALANCE AS % OF EXP	113%	99%			90%	112%	37%	61%	122%	121%	#DIV/0!	435%	13%
FUND BALANCE AS # OF MONTHS OF EXP	13.61	11.88			10.79	13.49	4.39	7.28	14.64	14.57	#DIV/0!	52.22	1.54

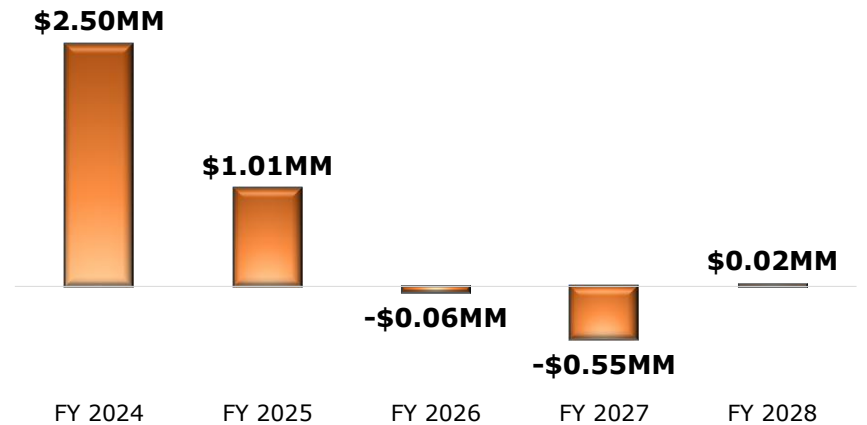
Budget Summary

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Diamond Lake SD 76

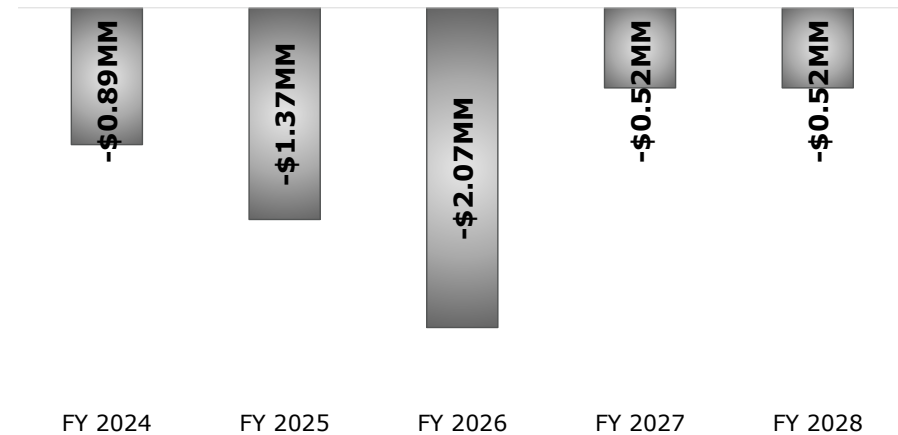
Revenues and Expenditures



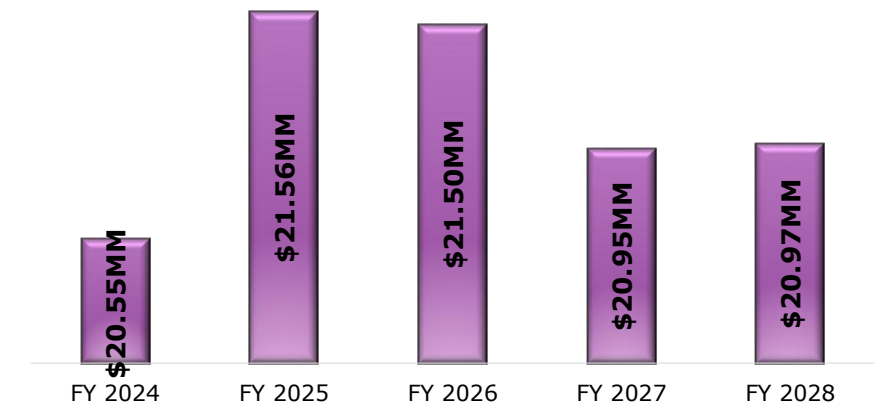
Fiscal Year Surplus / Deficit



Other Financing Sources & Uses



Year End Fund Balances

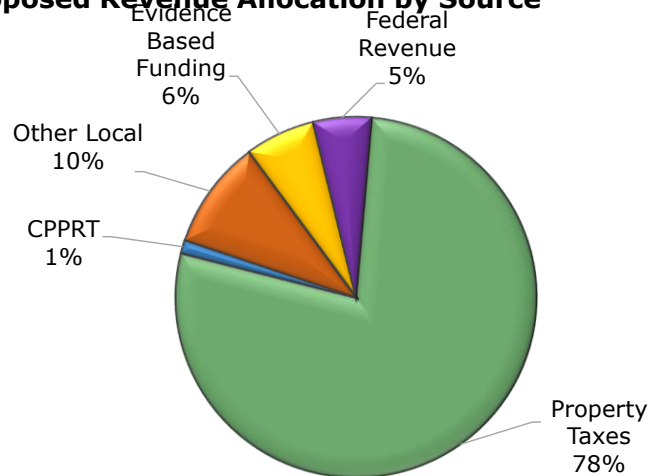


Revenue Budget Summary

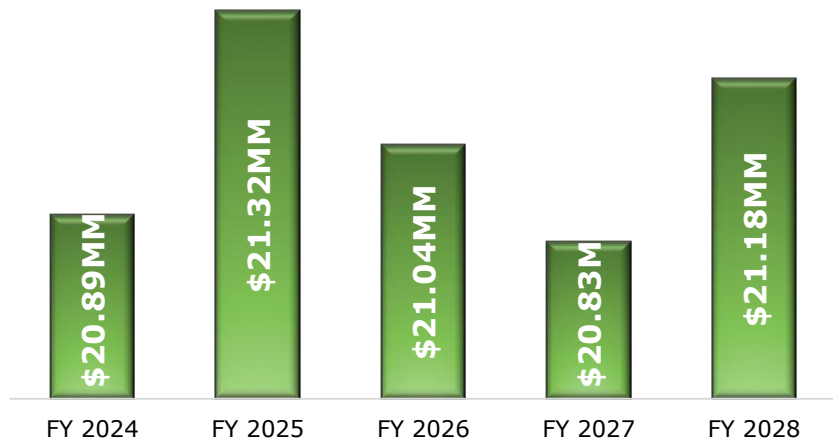
Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort
Diamond Lake SD 76

	AFR FY 2024	AFR FY 2025		UNAUDITED FY 2026		BUDGET FY 2027	TENTATIVE FY 2028	\$ CHANGE	% CHANGE
LOCAL									
Property Taxes	\$15,048,997	\$15,100,753	0.3%	\$15,136,243	0.2%	\$15,918,596	\$16,283,320	\$364,724	2.3%
CPPRT	272,243	180,521	(33.7%)	176,576	(2.2%)	165,000	180,000	15,000	9.1%
Other Local	508,300	942,401	85.4%	1,122,854	19.1%	284,200	254,200	(30,000)	(10.6%)
TOTAL LOCAL REVENUE	\$15,829,540	\$16,223,675	2.5%	\$16,435,673	1.3%	\$16,367,796	\$16,717,520	\$349,724	2.1%
STATE									
Evidence Based Funding	\$2,006,780	\$2,025,715	0.9%	\$2,044,229	0.9%	\$2,041,051	\$2,051,256	\$10,205	0.5%
Other State	1,523,192	1,506,902	(1.1%)	1,271,346	(15.6%)	1,314,615	1,314,615	0	0.0%
TOTAL STATE REVENUE	\$3,529,972	\$3,532,617	0.1%	\$3,315,575	(6.1%)	\$3,355,666	\$3,365,871	\$10,205	0.3%
TOTAL FEDERAL REVENUE	\$1,530,402	\$1,567,356	2.4%	\$1,287,658	(17.8%)	\$1,110,013	\$1,096,001	(\$14,012)	(1.3%)
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$20,889,914	\$21,323,648	2.1%	\$21,038,906	(1.3%)	\$20,833,475	\$21,179,392	\$345,917	1.7%

Proposed Revenue Allocation by Source



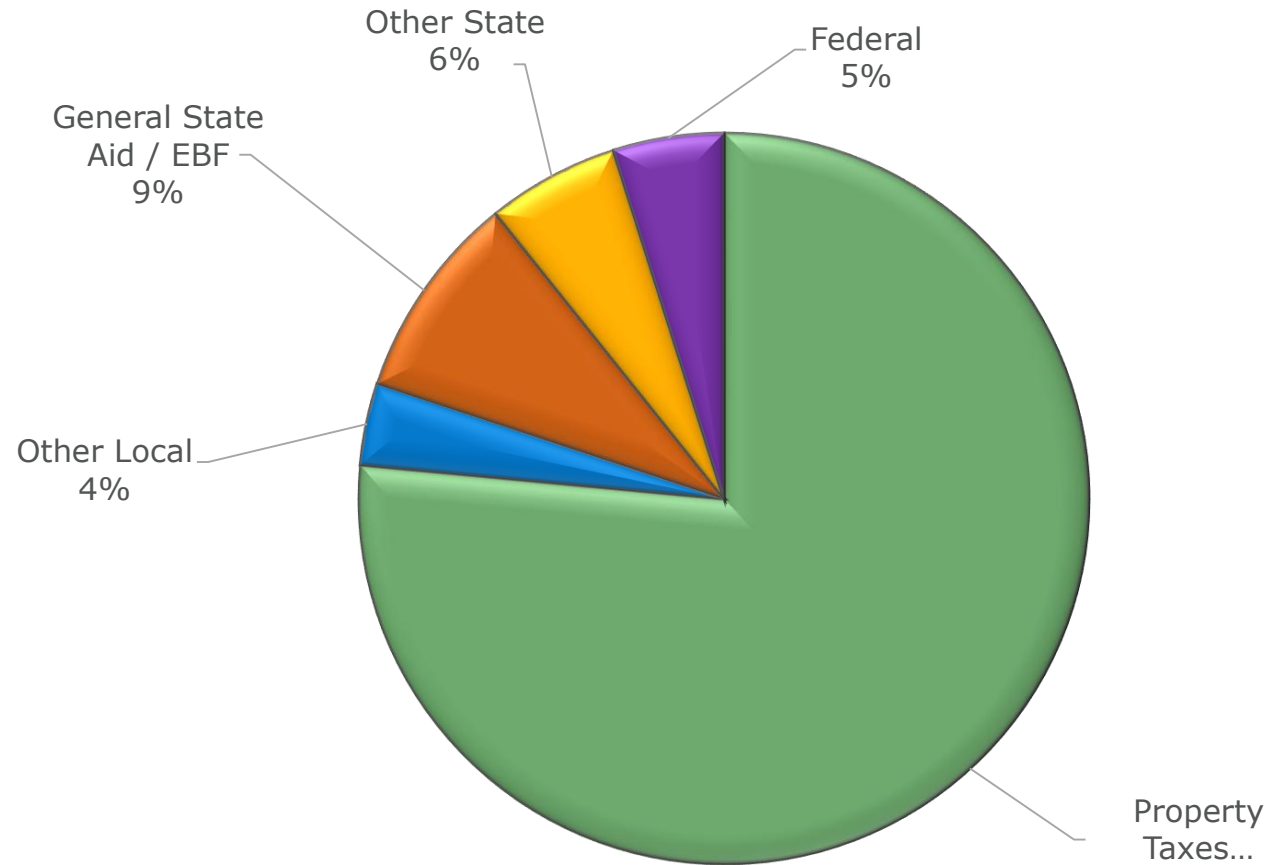
Revenues (in millions)



All Funds

Diamond Lake SD 76 | 2028 TENTATIVE

Revenues by Source

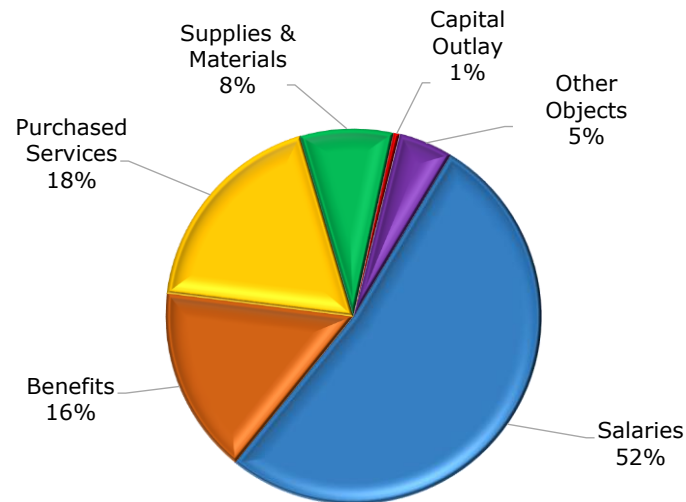


Expenditure Budget Summary

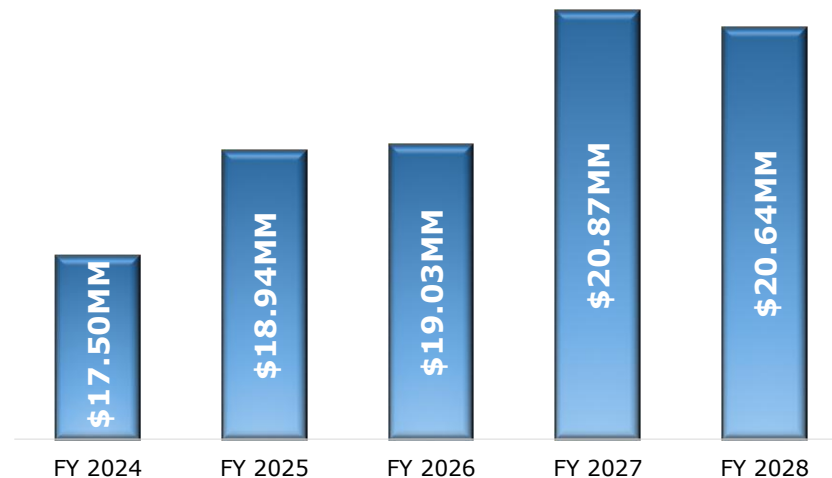
Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort
Diamond Lake SD 76

	AFR FY 2024	AFR FY 2025		UNAUDITED FY 2026		BUDGET FY 2027	TENTATIVE FY 2028	\$ CHANGE	% CHANGE
Salaries	\$9,984,692	\$9,997,252	0.1%	\$10,383,666	3.9%	\$10,961,633	\$10,701,504	(\$260,129)	(2.4%)
Benefits	2,026,672	2,940,243	45.1%	3,080,519	4.8%	3,316,819	3,300,020	(16,799)	(0.5%)
TOTAL SALARIES & BENEFITS	\$12,011,364	\$12,937,495	7.7%	\$13,464,185	4.1%	\$14,278,452	\$14,001,524	(\$276,928)	(1.9%)
Purchased Services	\$3,254,756	\$3,751,202	15.3%	\$3,328,487	(11.3%)	\$3,672,627	\$3,781,456	\$108,829	3.0%
Supplies & Materials	1,360,620	1,428,495	5.0%	1,414,460	(1.0%)	1,599,550	1,637,401	37,851	2.4%
Capital Outlay	10,725	58,542	445.8%	63,777	8.9%	230,000	110,000	(120,000)	(52.2%)
Other Objects	859,010	710,138	(17.3%)	693,477	(2.3%)	934,524	953,214	18,690	2.0%
Non-Capitalized Equipment	7,054	54,850	677.6%	64,077	16.8%	18,000	18,000	0	0.0%
Termination Benefits	0	0		0		0	0	0	
Provision For Contingencies	0	0		0		132,000	134,640	2,640	2.0%
TOTAL ALL OTHER	\$5,492,165	\$6,003,227	9.3%	\$5,564,278	(7.3%)	6,586,701	\$6,634,711	\$48,010	0.7%
TOTAL EXPENDITURES	\$17,503,529	\$18,940,722	8.2%	\$19,028,463	0.5%	\$20,865,153	\$20,636,236	(\$228,917)	(1.1%)

Proposed Expenditure Allocation by Object



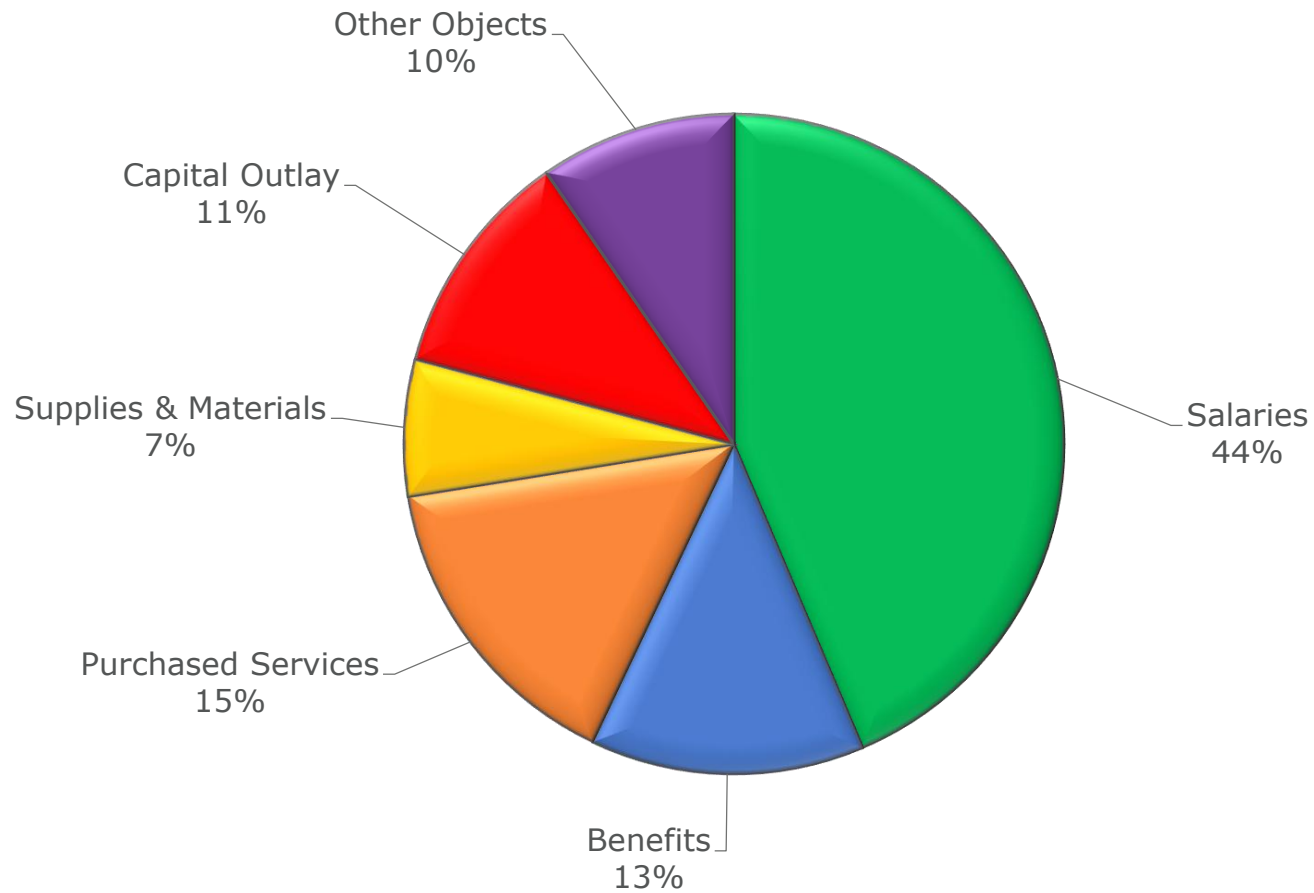
Expenditures (in millions)



All Funds

Diamond Lake SD 76 | 2028 TENTATIVE

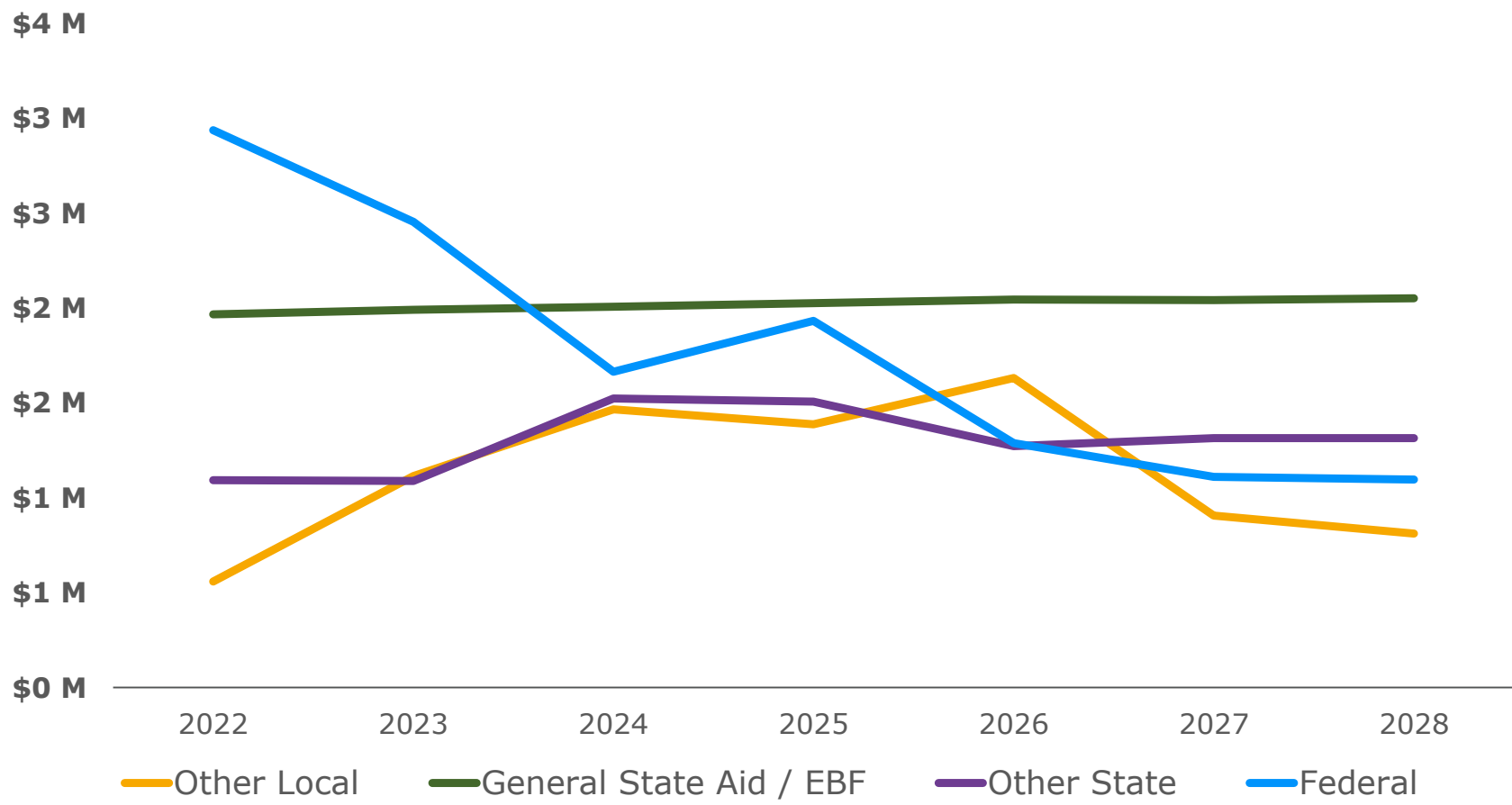
Expenditure Allocation by Object



All Funds

Diamond Lake SD 76 | Historical Actuals, 2027 BUDGET, and 2028 TENTATIVE

Major Revenue Sources (Excluding Property Taxes)



All Funds

Diamond Lake SD 76 | Historical Actuals, 2027 BUDGET, and 2028 TENTATIVE

Property Taxes

