



**Diamond Lake School District 76**  
**Embrace Empower Excel** Each Child Each Day

Budget Hearing-Special Meeting  
Tuesday, September 21, 2021 7:00 PM

West Oak Middle School Cafeteria  
26156 N Acorn Lane  
Mundelein, Illinois 60060

- I. Call to Order / Roll Call
- II. Pledge of Allegiance
- III. Public Comments (Agenda Items Only)
- IV. Budget Hearing
- V. Adjournment



# Diamond Lake School District 76

**Embrace Empower Excel** Each Child Each Day

## Diamond Lake School District 76 2021-22 Budget

**Distrito Escolar Diamond Lake 76  
Presupuesto 2021-22**

September 21, 2021 | 21 de septiembre 2021

Board of Education Meeting | Reunion de la Junta Educativa





# What Is A Budget? | Que es un Presupuesto?

- A plan for the school year
- Consisting of:
  - Staff salaries
  - Staff benefits
  - Supplies and materials to instruct students
  - Books, technology and professional development to support curriculum and instruction
  - Maintenance and upkeep of facilities
  - Transportation to and from school
  - Major facility renovation projects

- Un plan para el año escolar
- Consiste de:
  - Salarios del personal
  - Beneficios del personal
  - Suministros y materiales para instrucción de los estudiantes
  - Libros, tecnología y desarrollo profesional para apoyar el plan de estudios y la instrucción
  - Mantenimiento y conservación de las instalaciones
  - Transporte hacia y desde la escuela
  - Proyectos de renovación de instalaciones importantes



# Funds | Fondos

- Operating Funds

- Education Fund
  - Instruction
  - Teachers
  - Salary
  - Instructional materials
  - Food Service
- Operations & Maintenance
  - Maintaining and cleaning facilities
  - Landscaping and snow removal
- Transportation
  - Bussing students to and from school
- IMRF/ Social Security
- Working Cash
  - Savings account

- Fondos Operativos

- Fondos de Educación
  - Instrucción
  - Maestros
  - Salario
  - Materiales de Instrucción
  - Servicio de Alimentos
- Operaciones y Mantenimiento
  - Mantenimiento y limpieza de instalaciones
  - Jardinería y remoción de nieve
- Transportacion
  - Autobús a los estudiantes hacia y desde la escuela
- IMRF/Seguro social
- Efectivo de Trabajo
  - Cuenta de ahorros



# Funds | Fondos

- Other Funds

- Capital Projects
  - Major Construction
- Debt Service
  - Money borrowed to fund construction/technology purchases
  - Leases
- Tort
  - Legal bills and fees
- Life Safety
  - Approved 10-year life safety projects

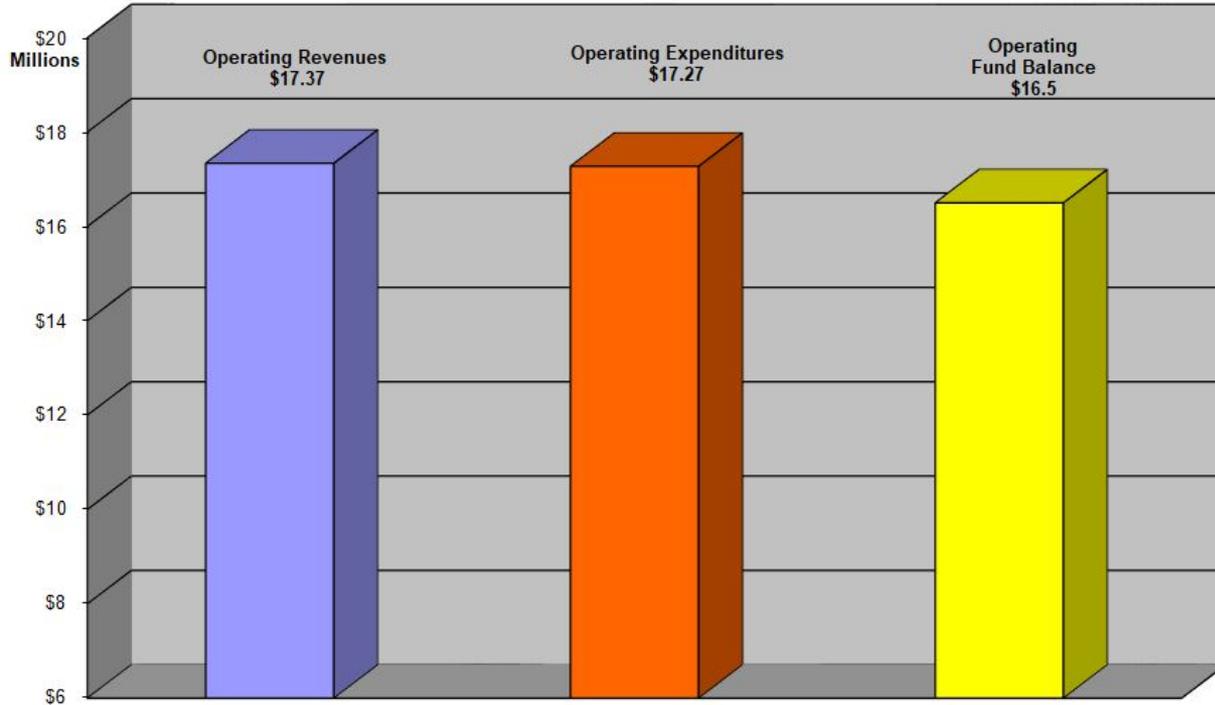
- Otros Fondos

- Proyectos de Capital
  - Construcción Importante
- Servicio de Deuda
  - Dinero prestado para financiar construcción/compro de tecnología
  - Arrendamientos
- Agravios
  - Facturas y tarifas legales
- Seguro de Vida
  - Proyectos de seguridad de vida aprobados por 10 años



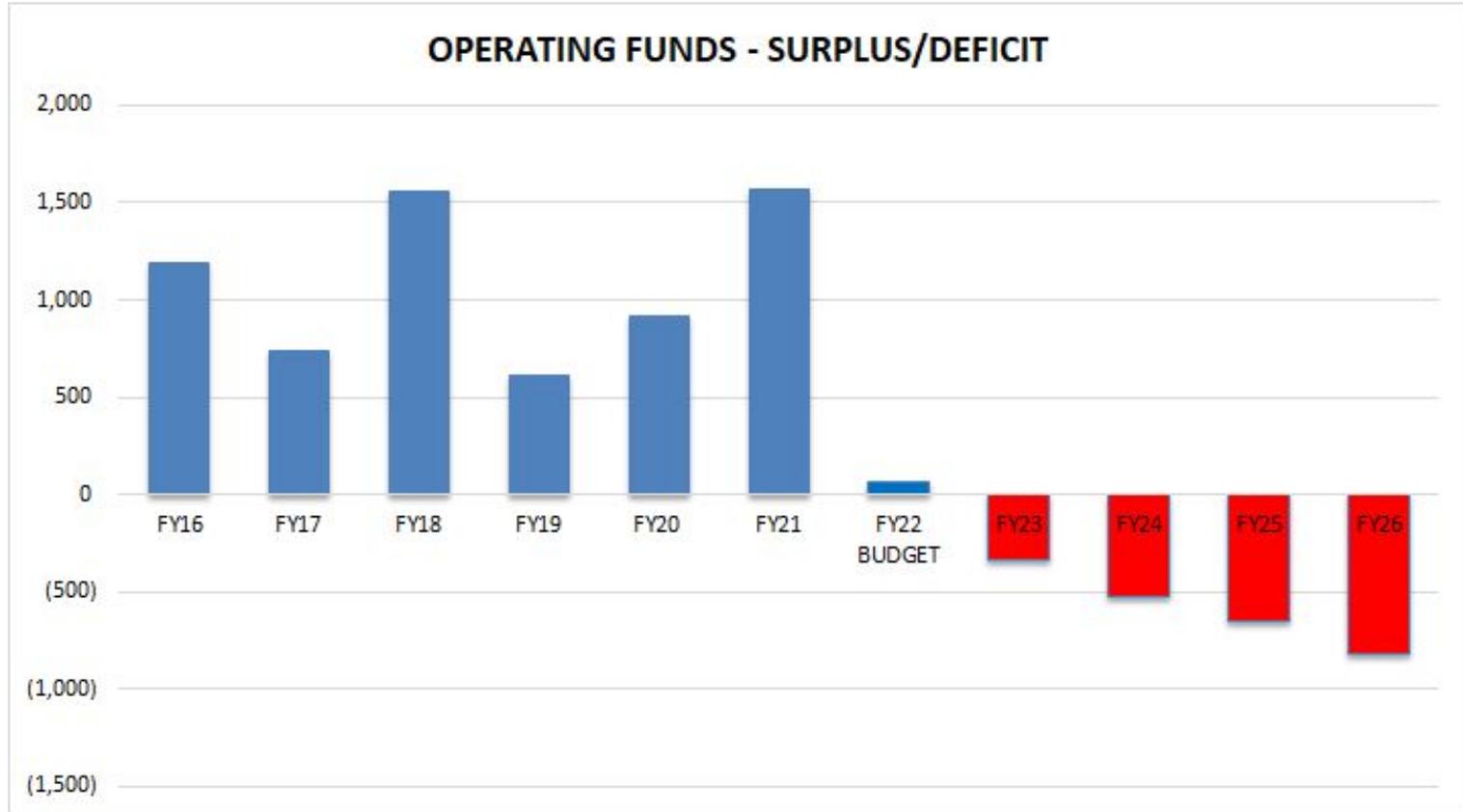
# Fund Balance Summary | Resumen de Saldo de Fondos

OPERATING FUND BALANCE SUMMARY  
FY22 BUDGET  
OPERATING REVENUES, EXPENDITURES, FUND BALANCE





# Historical Operating Surplus/Deficit | Excedente/Deficit Operativo Historico





# Fund Balance Summary | Resumen de Saldo de Fondos

## Diamond Lake School District 76 FY22 PRELIMINARY BUDGET FUND BALANCE SUMMARY

	Estimated June 30, 2021 Fund Balance	2021-22 Budget Revenues	2021-22 Budget Expenditures	Preliminary Budget Fund Balance	Fund Bal As % Of Expend.
EDUCATION	10,952,000	14,164,000	(14,292,000)	10,824,000	
OPERATIONS & MAINTENANCE	2,270,000	1,049,000	(1,237,000)	2,082,000	
TRANSPORTATION	1,213,000	1,581,000	(1,333,000)	1,461,000	
IMRF/SOCIAL SECURITY	186,000	478,000	(410,000)	254,000	
WORKING CASH (Excluding Bond)	1,810,000	65,000	0	1,875,000	
<b>TOTAL OPERATING FUNDS PLUS WORKING CASH</b>	<b>16,431,000</b>	<b>17,337,000</b>	<b>(17,272,000)</b>	<b>16,496,000</b>	<b>96%</b>
<b>YTD Operating Fund Plus Working Cash Surplus Equals \$ 65,000</b>					
BOND & INTEREST	330,000	1,370,000	(1,393,000)	307,000	
CONSTRUCTION	1,705,000	805,000	(2,452,000)	58,000	
TORT	93,000	46,000	(48,000)	91,000	
LIFE SAFETY	451,000	1,000	(400,000)	52,000	
<b>TOTAL ALL FUNDS*</b>	<b>19,010,000</b>	<b>19,559,000</b>	<b>(21,565,000)</b>	<b>17,004,000</b>	<b>79%</b>
*Excludes TRS On-Behalf Payments -- \$5,312,000 of state revenue offset by equal expenditure of \$5,312,000					
<b>Memo:</b>					
TRS On-Behalf Payments		5,312,000	(5,312,000)		
<b>TOTAL ALL FUNDS WITH TRS ON BEHALF PAYMENTS</b>	<b>19,010,000</b>	<b>24,871,000</b>	<b>(26,877,000)</b>	<b>17,004,000</b>	<b>63%</b>



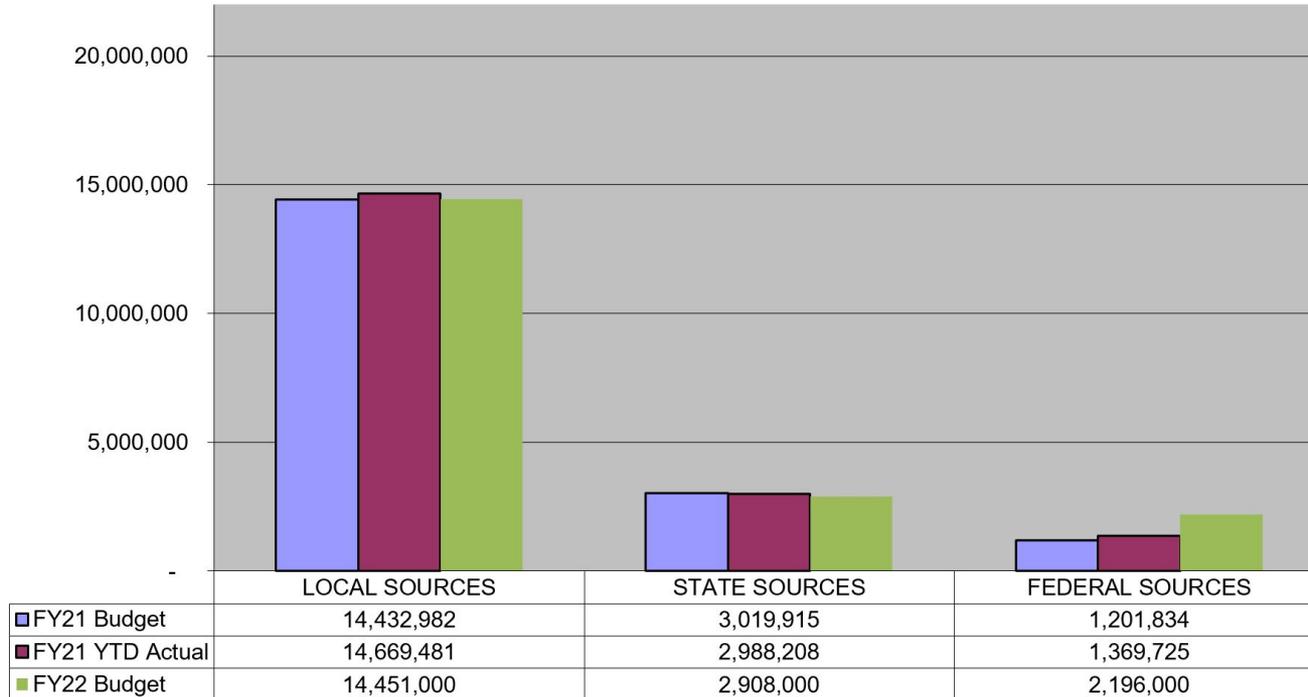
# Why a Fund Balance? | ¿Por qué un Saldo de Fondos?

- Provides a cushion when:
  - Taxes not paid until December or January
  - State payments
    - Uncertainty surrounding evidence based funding formula
    - Payment have often been delayed by months
    - Proposals for Districts to pay State's share of pension contribution and restructuring state funding formula
  - Tax collections vary from 96% to 99%. Could be lower in 2022 vs. prior years.
  - Taxes based on Consumer Price Index
    - CPI at 1.9% for 2019 Tax Levy
    - CPI at 2.3% for 2020 Tax Levy
  - Staff must be paid
  - Supplies must be bought
  - Facilities must be maintained  
(CPI: Consumer Price Index)
- Proporciona espacio cuando:
  - Impuestos no pagados hasta diciembre o enero
  - Pagos Estatales
    - Incertidumbre sobre el fórmula de financiamiento basada en evidencia
    - Pagos se han retrasado por meses
    - Propuestas para que los distritos paguen la parte de la contribución del estado a la pensión y la fórmula de reestructuración de financiamiento estatal
  - La recaudación de impuestos varía de 96% a 99%. Podría ser menos en 2022 en comparación con años anteriores.
  - Impuestos basados en el Índice de Precios al consumidor
    - IPC al 1.9% para la tasa de impuestos de 2019
    - IPC al 2.3% para la tasa de impuestos de 2020
  - Se debe pagar al personal
  - Se deben comprar los suministros
  - Se deben mantener las Instalaciones **(IPC: Índice de Precios de Consumo)**



# Revenues By Fund | Ingresos por Fondo

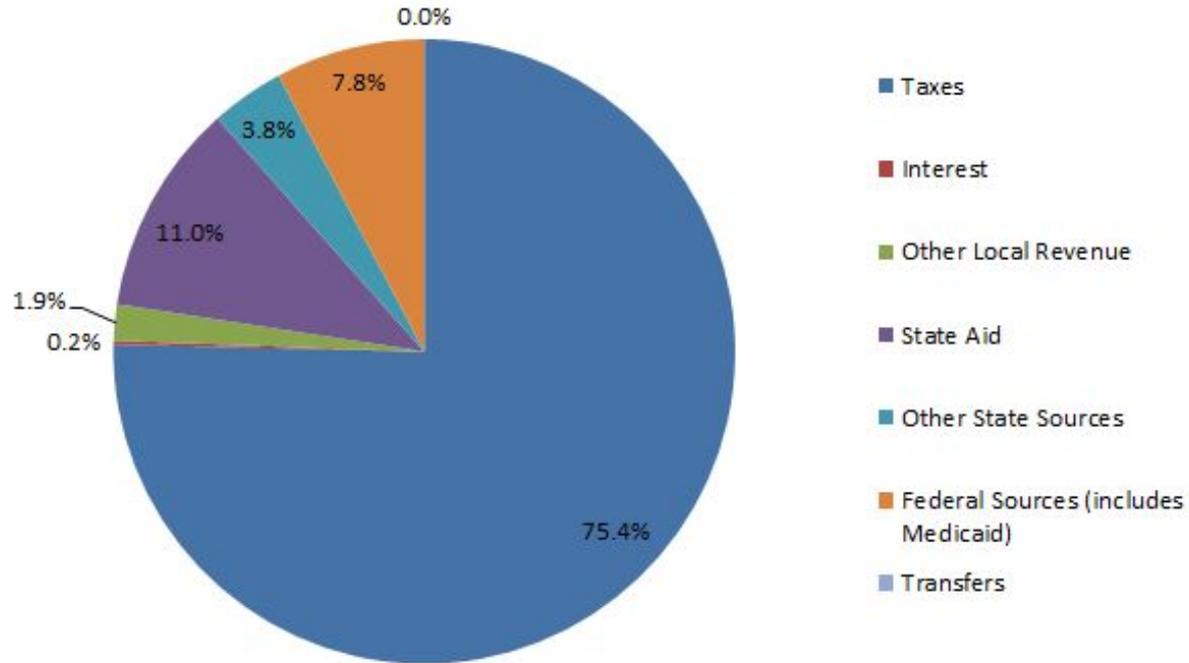
## Operating Funds - Revenue Source Analysis FY21 and FY22





# Revenues By Source | Ingresos por Origen

FY22 Budget





# Revenue Assumptions | Suposición de Ingresos

- Tax Revenues

- 2020 Levy based on a 2.3% CPI
- \$774,094 EAV in new property
- 94% collections

- State Grants

- Evidence based funding base level will remain the same as in previous fiscal year
- All other state grants flat

- Federal Grants Flat

EAV: Equalized Assessed Value

- Ingresos de Impuestos

- Tasa 2020 basado en un CPI de 2.3%
- \$774,094 EAV en propiedades nuevas
- 94% recaudacion

- Subvenciones Estatales

- Nivel de financiamiento basado en evidencia seguirá siendo el mismo que en el año fiscal anterior
- Todas las demás subvenciones estatales son planas

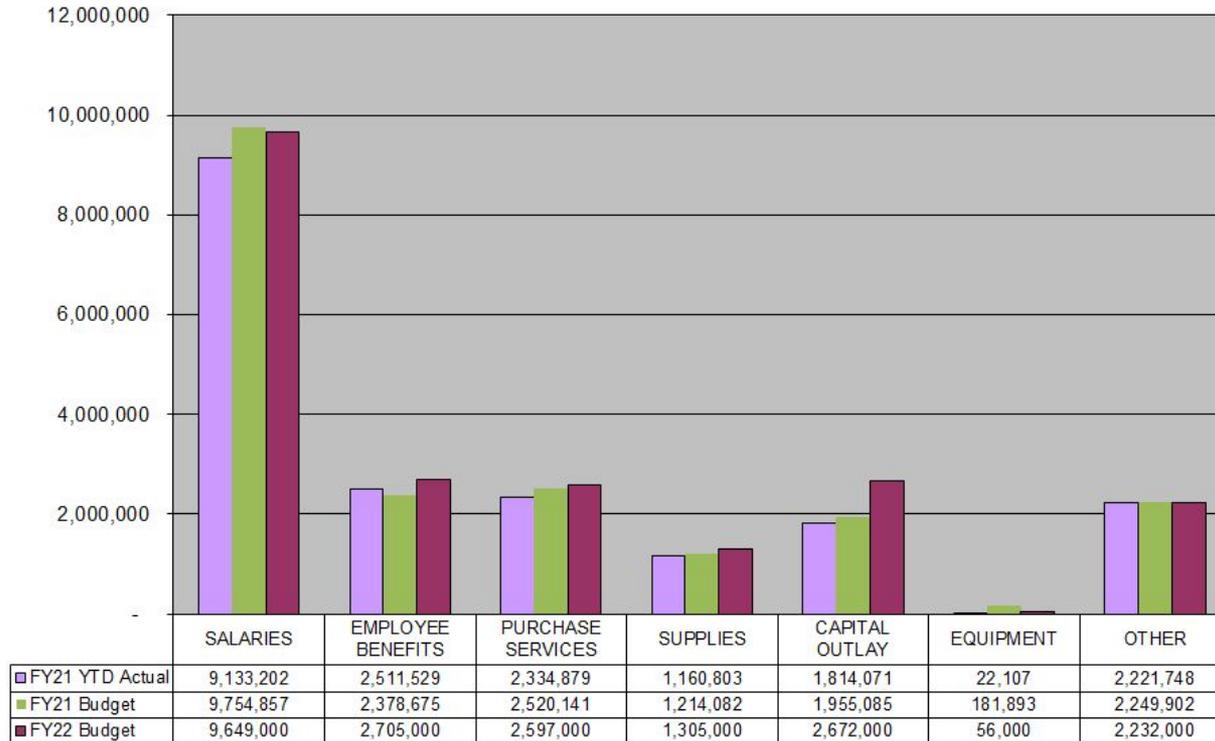
- Subvenciones Federales Planas

EAV: Valor Tasado Igualado



# Expenditure Distribution | Distribución de Gastos

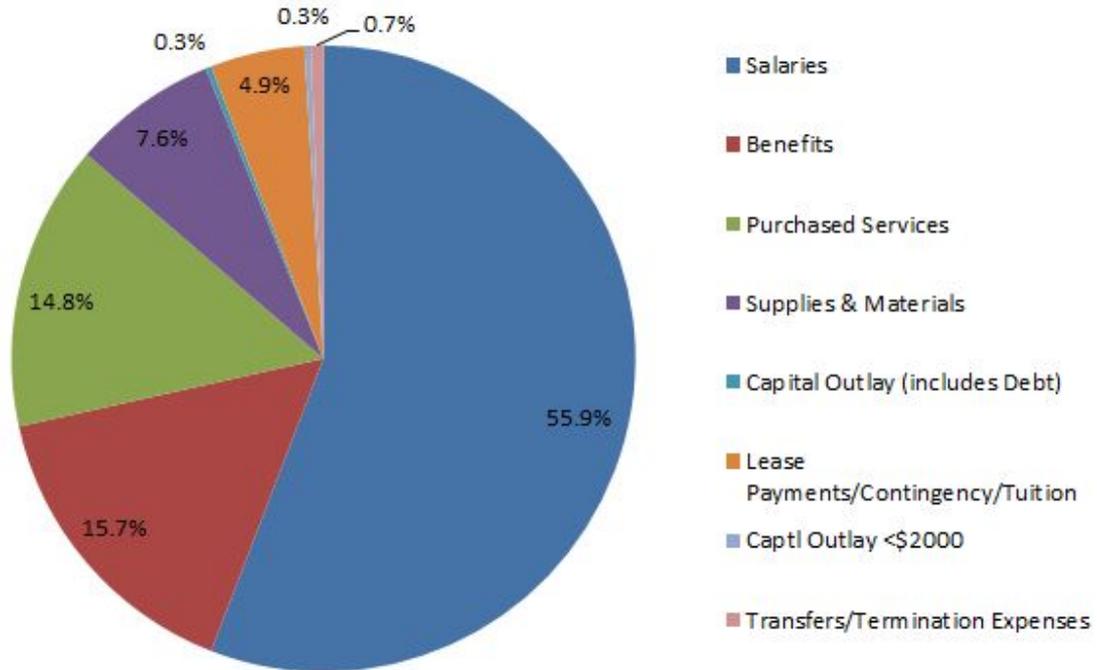
## Operating Funds - Expenditure Source Analysis Fiscal Years FY21 & FY22





# Expenditure Distribution | Distribución de Gastos

## FY22 Budget





# Expenditure Assumptions | Suposición de Gasto

- Staff salaries increasing by 4.25% (2.3% CPI)
  - Benefits increasing by 8.0%
  - Debt Certificate construction work
    - DLS and WOC classroom renovation project
    - Unit ventilator replacement - DLS
    - Chiller plant replacement
  - Additional ESSER Expenditures
    - 2 additional staff members
    - New curricular resources - Imagine Learning
    - Potential new capital projects - maintenance facility, outdoor learning space, professional development space
  - Contingency (around \$108,000)
- Los salarios del personal aumentan 4.25% (2.3% CPI)
  - Beneficios aumentan por 8.0%
  - Trabajos de construcción de certificados de deuda
    - Proyecto de renovación de clases en DLS y WOC
    - Reemplazo del ventilador de la unidad - DLS
    - Reemplazo de la planta enfriamiento
  - Gastos adicionales de ESSER
    - 2 miembros adicionales del personal
    - Nuevos recursos curriculares - Imagine Learning
    - Nuevos proyectos capital potencial - instalación de mantenimiento, espacio de aprendizaje afuera, espacio de desarrollo profesional
  - Contingencia (alrededor de \$108,000)



# Budget Timeline | Cronología de Presupuesto

- **July 20, 2021**
    - Review Tentative FY22 Budget and Approve for Display
  - **July 21 - September 21, 2021**
    - Display FY22 Tentative Budget for 30 days
  - **September 21, 2021**
    - Public Hearing and Adopt FY21 Budget
  - **File 2021-22 Budget**
    - Prior to September 30, 2021
- 
- **20 de julio de 2021**
    - Revisión provisional del Presupuesto FY22 y Aprobación disponible
  - **21 de julio - 21 septiembre 2021**
    - Presupuesto FY22 disponible durante 30 días
  - **21 de septiembre 2021**
    - Audiencia Pública y Adoptar Presupuesto FY21
  - **Archivar Presupuesto 2021-22**
    - Antes del 30 de septiembre 2021



# Diamond Lake School District 76

**Embrace Empower Excel** Each Child Each Day

September 21, 2021

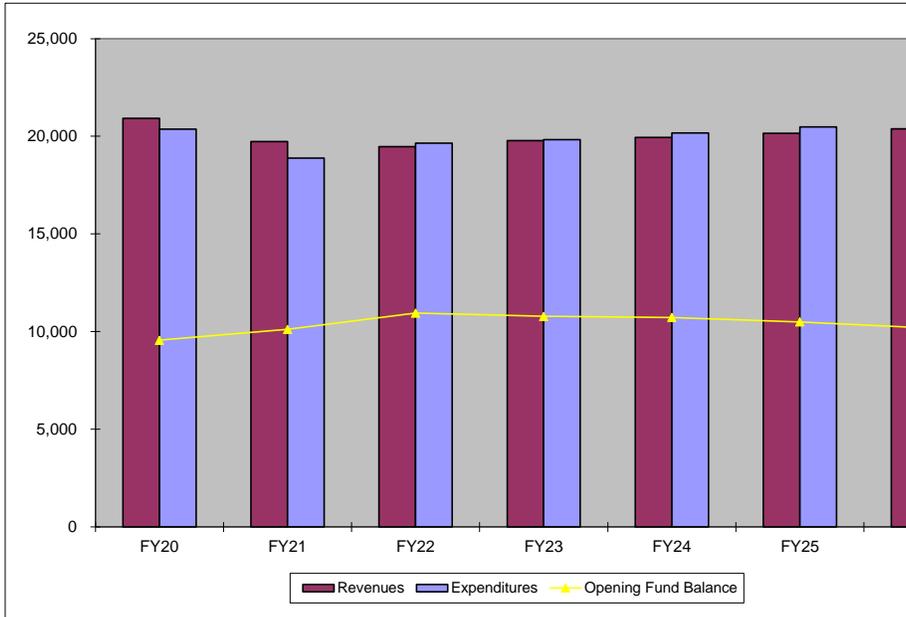
To: Dr. Bhavna Sharma-Lewis  
From: Eric Rogers  
Re: 2021-22 Final Budget Changes

I wanted to provide a brief recap of the proposed changes from the FY22 Tentative Budget compared to the Final Budget. Below is a summary of changes:

<b>Account</b>	<b>FY22 Tentative Budget</b>	<b>FY22 Final Budget</b>	<b>Change Summary</b>
Extra Duty Stipends	\$95,000	\$130,000	Increase in extra duty activities due to full return to in-school events
Technology Supplies	\$32,717	\$49,000	Additional Chromebook charges may be needed in the event of remote learning
Music/Chorus	\$5,100	\$21,000	New band instruments to replace outdated or broken equipment
Pre-K Learning Associate	\$34,729	\$38,202	Increase in Learning Associate salary
Special Ed. Learning Associate	\$328,253	\$356,673	Increase in Learning Associate salary
Athletic/Coaching Stipends	\$0	\$42,000	Increase in athletic activities due to full return to in-school events
Administrative Associates	\$170,282	\$189,111	Increase in Administrative Associate salary
Operations & Maintenance Salary	\$176,300	\$186,000	Added salary for summer work
Transportation	\$1,205,000	\$1,270,000	Increase due to additional after-school reading and math support offerings
Capital Projects	\$1,300,000	\$1,900,000	Additional Summer 2021 construction costs and potential Summer 2022 costs.

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
EDUCATION FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>9,561</b>	<b>10,114</b>	<b>10,952</b>	<b>10,781</b>	<b>10,728</b>	<b>10,499</b>
Revenues	20,924	19,723	19,476	19,783	19,938	20,158
Expenditures	20,371	18,885	19,647	19,836	20,166	20,478
Transfers						
Increase (Decrease) in Fund Balance	553	838	(171)	(53)	(228)	(319)
Working Cash Loan & TAW//Repayment						
Closing Balance as percent of Expend.	49.6%	58.0%	54.9%	54.1%	52.1%	49.7%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	9,323	10,732	10,412	10,899	11,018	11,203
Interest	203	22	12	25	26	26
Other Local Revenue	154	53	87	125	126	128
State Aid	1,940	1,939	1,956	1,976	1,995	2,015
Other State Sources	333	295	291	294	297	300
Federal Sources (includes Medicaid)	1,085	1,370	1,406	1,152	1,164	1,175
Transfers	0	0	0	0	0	0
TRS On-Behalf Revenue	7,886	5,312	5,312	5,312	5,312	5,312
<b>TOTAL</b>	<b>20,924</b>	<b>19,723</b>	<b>19,476</b>	<b>19,783</b>	<b>19,938</b>	<b>20,158</b>

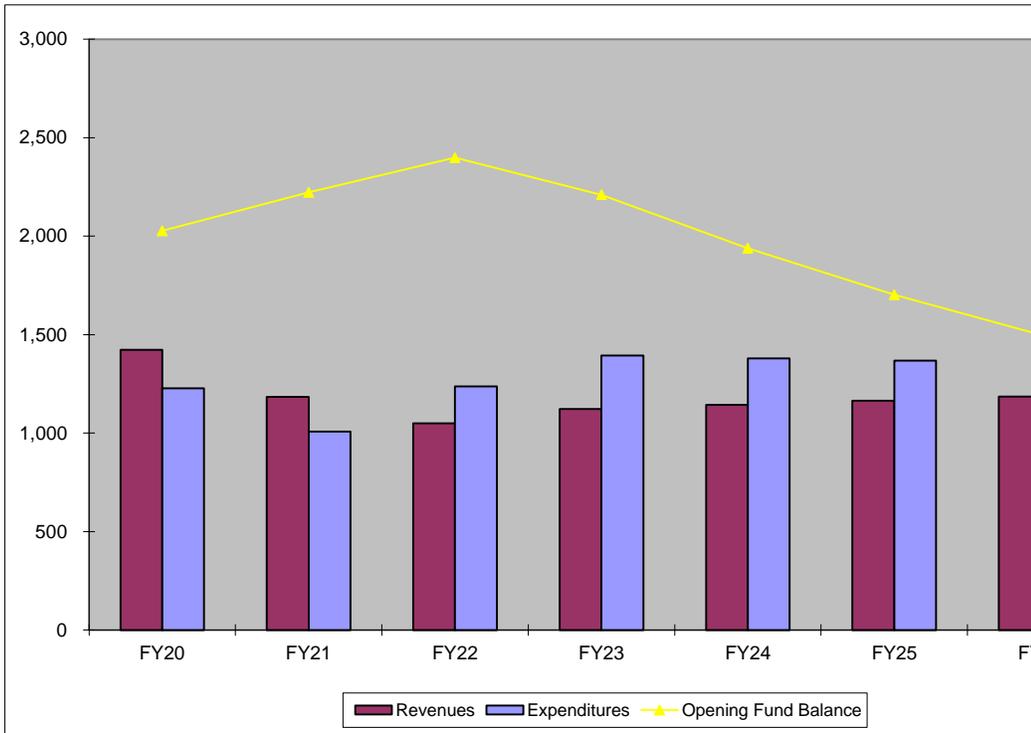
*Assumptions: Tax revenue shows a slight increase due to economy. State and Federal revenue flat FY21  
Evidence Based Funding model has replaced General State Aid starting in FY19*

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	8,683	8,935	9,447	9,482	9,610	9,820
Benefits	1,529	2,087	2,264	2,301	2,455	2,504
Purchased Services	590	696	733	940	968	997
Supplies & Materials	694	858	941	830	830	830
Capital Outlay (includes Debt)	97	86	51	51	51	51
Lease Payments/Contingency/Tuition	743	785	755	785	817	849
Capitl Outlay <\$2000	13	14	31	31	31	31
Transfers/Termination Expenses	136	112	113	103	93	83
TRS On-Behalf Payments	7,886	5,312	5,312	5,312	5,312	5,312
<b>TOTAL</b>	<b>20,371</b>	<b>18,885</b>	<b>19,647</b>	<b>19,836</b>	<b>20,166</b>	<b>20,478</b>

*Assumptions: Salary increases reflect 3.25% for FY20, then 3.25%, 4.75%, 4.0%, and 4.0%  
Beginning in FY22, there will be 13 new retirees. Current plans consist of only rehiring 10 of those positions  
Beginning in FY20, benefits increase by 7%. Potential shifting of TRS costs to Districts to impact budget.  
Beginning in FY22, 2 new hire positions will be created to address the learning gap. Funds to be paid out of ESSER 3  
Federal revenue higher in FY22 due to receiving ESSER 2 funds (\$804k) revenue*

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
OPERATION AND MAINTENANCE FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>2,028</b>	<b>2,223</b>	<b>2,399</b>	<b>2,211</b>	<b>1,939</b>	<b>1,703</b>
Revenues	1,423	1,183	1,049	1,122	1,142	1,164
Expenditures	1,228	1,007	1,237	1,394	1,379	1,368
Transfers In	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	195	176	(188)	(272)	(236)	(204)
Closing Balance as percent of Expend.	181.0%	238.2%	178.7%	139.1%	123.5%	109.6%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	1,189	1,309	1,224	1,294	1,312	1,330
Interest	36	4	5	5	5	5
State Sources	50	0	0	0	0	0
Local Sources (Rentals/CPprt)	148	243	195	198	201	204
Transfers	0	0	0	0	0	0
Other Financing Sources/WC	0	(373)	(375)	(375)	(375)	(375)
<b>TOTAL</b>	<b>1,423</b>	<b>1,183</b>	<b>1,049</b>	<b>1,122</b>	<b>1,142</b>	<b>1,164</b>

Assumptions: Taxes at an overall increase of 1.5%, Interest earnings held steady  
Other local sources increased by 1.5%.

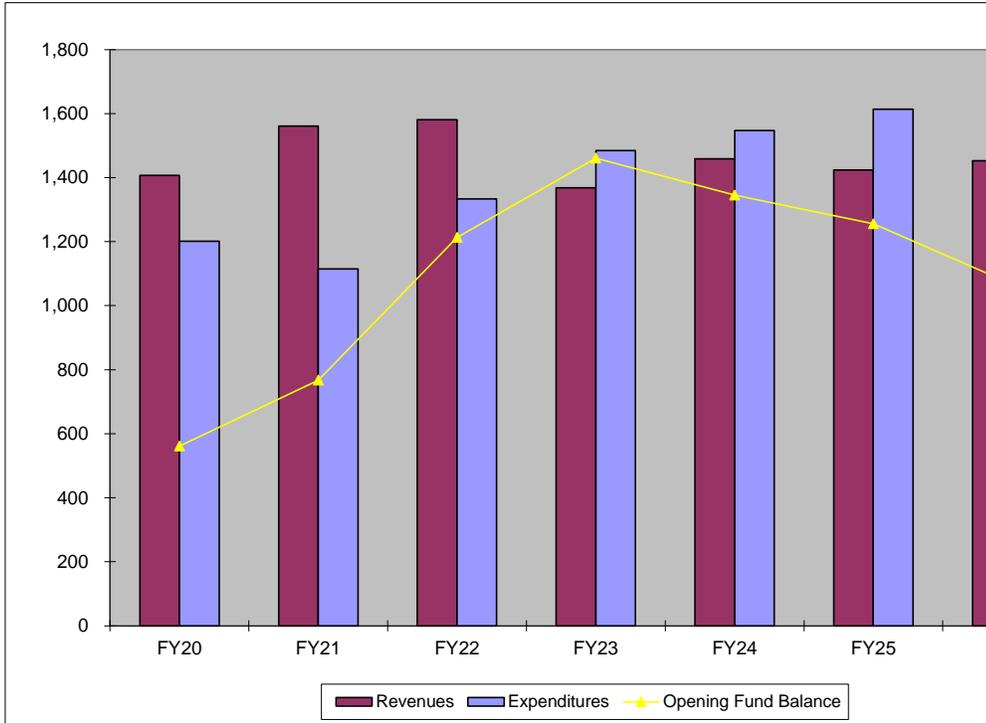
<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	171	186	190	194	198	202
Benefits	34	30	30	33	37	41
Purchased Services	579	469	535	546	557	568
Supplies & Materials	320	277	377	385	346	311
Capital Outlay >\$2000	101	15	0	150	153	156
Other Objects/Contingency	17	22	80	82	83	85
Capital Outlay <\$2000	6	8	25	5	5	5
<b>TOTAL</b>	<b>1,228</b>	<b>1,007</b>	<b>1,237</b>	<b>1,394</b>	<b>1,379</b>	<b>1,368</b>

Assumptions: Salary increases reflect 2% for FY19 and 2% for each year thereafter. Beginning FY18, Benefits increase by 10% each year  
Purchased Services/Supplies increased by 2%. Others increased by 2%.

Building classroom renovations expected in FY21-23. Debt Certificates will need to be repaid through FY30

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
TRANSPORTATION FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>562</b>	<b>767</b>	<b>1,213</b>	<b>1,461</b>	<b>1,345</b>	<b>1,256</b>
Revenues	1,407	1,561	1,581	1,369	1,458	1,424
Expenditures	1,201	1,115	1,333	1,484	1,547	1,613
Transfers In/Out	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	206	446	248	(116)	(89)	(189)
Closing Balance as percent of Expend.	63.9%	108.8%	109.6%	90.6%	81.2%	66.1%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	592	805	918	616	687	633
Interest	32	3	2	2	2	3
State Sources	783	753	661	750	769	788
Local Sources	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0
Other Financing Sources/WC	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,407</b>	<b>1,561</b>	<b>1,581</b>	<b>1,369</b>	<b>1,458</b>	<b>1,424</b>

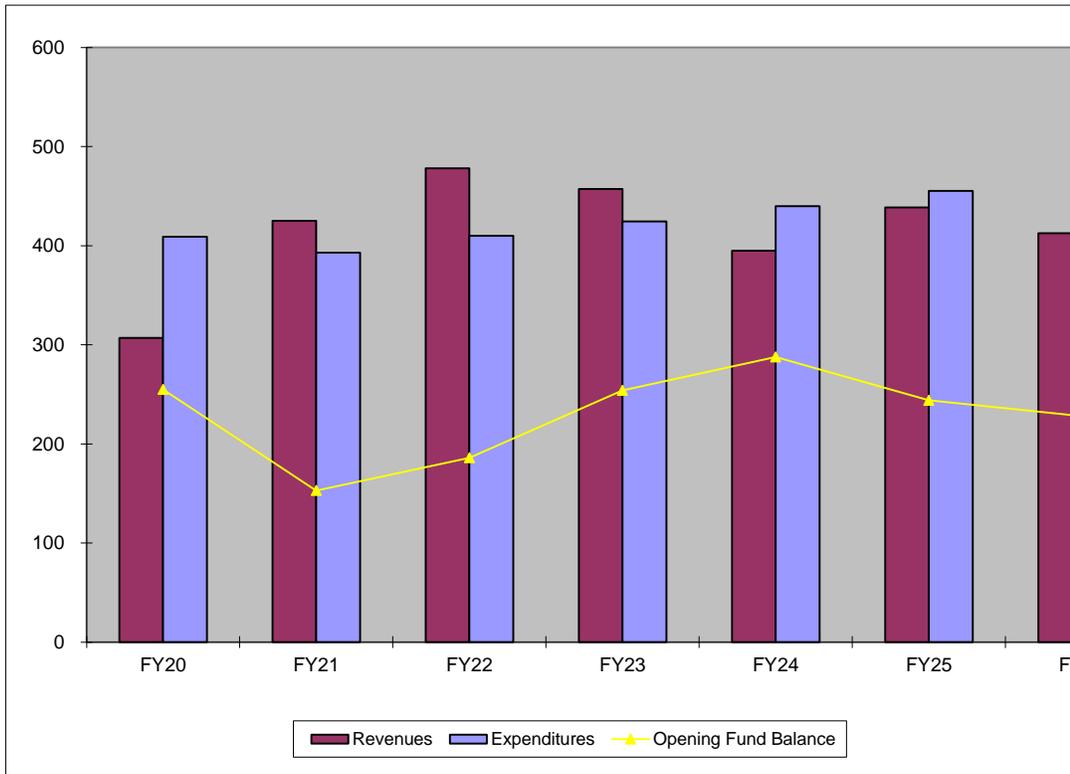
*Assumptions: Taxes at an overall increase of 1.5%. Interest earnings held steady.  
In FY18 and FY19 State Transportation reimb increasing due to increased costs. Future years reimbursement increased by 2.5*

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	12	12	12	12	12	13
Benefits	1	2	1	1	1	1
Purchased Services	1,142	1,076	1,282	1,406	1,462	1,521
Supplies & Materials	46	25	30	65	72	79
Capital Outlay	0	0	0	0	0	0
Other Objects/Contingency	0	0	8	0	0	0
Transfers	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,201</b>	<b>1,115</b>	<b>1,333</b>	<b>1,484</b>	<b>1,547</b>	<b>1,613</b>

*Assumptions: Salary increases reflect 2% for FY19 and 2% for each year thereafter. Beginning FY18, Benefits increase by 10% each year  
Transportation went out to bid in FY20 and reduced costs are expected.  
Beginning FY18 - special ed transportation increase due to ended shared service with Fremont*

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
ILLINOIS MUNICIPAL RETIREMENT FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>255</b>	<b>153</b>	<b>186</b>	<b>254</b>	<b>288</b>	<b>244</b>
Revenues	307	425	478	457	395	439
Expenditures	409	393	410	425	440	455
Transfers In	0	1	0	1	1	1
Increase (Decrease) in Fund Balance	(102)	33	68	34	(44)	(16)
Closing Balance as percent of Expend.	37.4%	47.3%	62.0%	67.8%	55.5%	50.1%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	236	389	440	419	356	399
Interest	15	1	3	3	3	3
State Sources	0	0	0	0	0	0
Local Sources (CPPRT)	56	35	35	36	36	37
Transfers	0	1	0	1	1	1
Other Financing Sources/WC	0	0	0	0	0	0
<b>TOTAL</b>	<b>307</b>	<b>426</b>	<b>478</b>	<b>458</b>	<b>396</b>	<b>440</b>

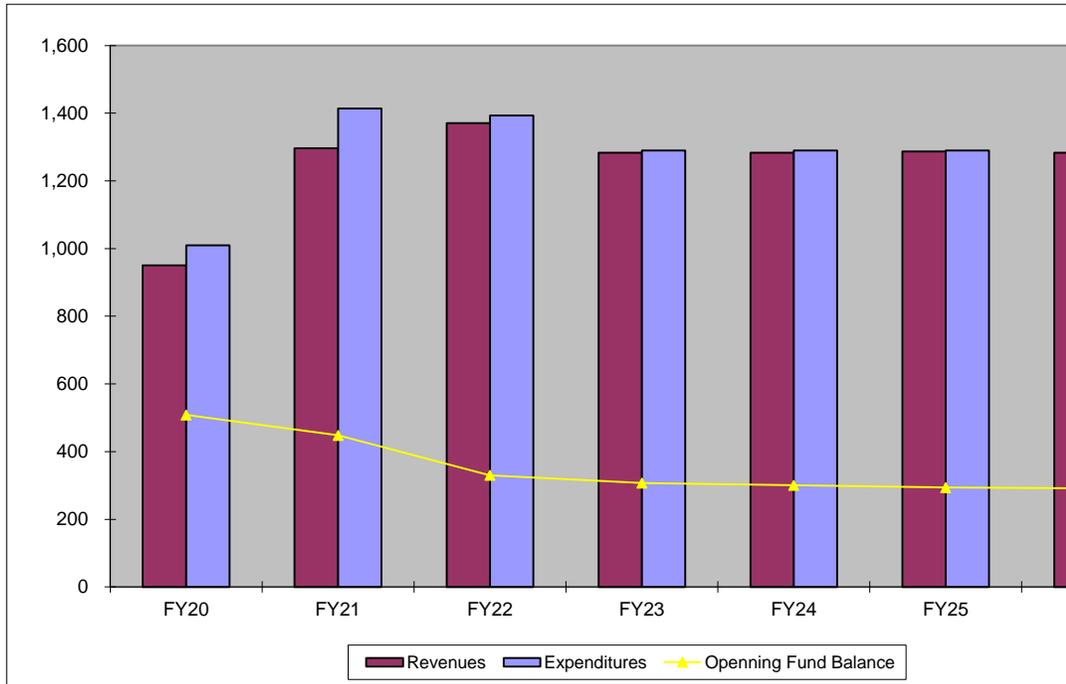
Assumptions: Taxes and interest earnings held steady. Will need to adjust tax levy if IMRF rate continues to climb.

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	0	0	0	0	0	0
Benefits	409	393	410	425	440	455
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
<b>TOTAL</b>	<b>409</b>	<b>393</b>	<b>410</b>	<b>425</b>	<b>440</b>	<b>455</b>

Assumptions: IMRF Board Contribution rate for 2018 is 14.21, and thereafter estimated at 14.5%

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
DEBT SERVICE FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>508</b>	<b>448</b>	<b>330</b>	<b>307</b>	<b>301</b>	<b>294</b>
Revenues	950	1,296	1,370	1,283	1,283	1,287
Expenditures	1,010	1,414	1,393	1,290	1,290	1,290
Transfers In/Out	0	0	0	0	0	1
Increase (Decrease) in Fund Balance	(60)	(118)	(23)	(7)	(7)	(2)
Audit Adjustment						
Closing Balance as percent of Expend.	44.4%	23.3%	22.1%	23.3%	22.8%	22.6%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	802	922	880	881	881	885
Interest	11	1	2	2	2	2
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	137	373	488	400	400	400
<b>TOTAL</b>	<b>950</b>	<b>1,296</b>	<b>1,370</b>	<b>1,283</b>	<b>1,283</b>	<b>1,287</b>

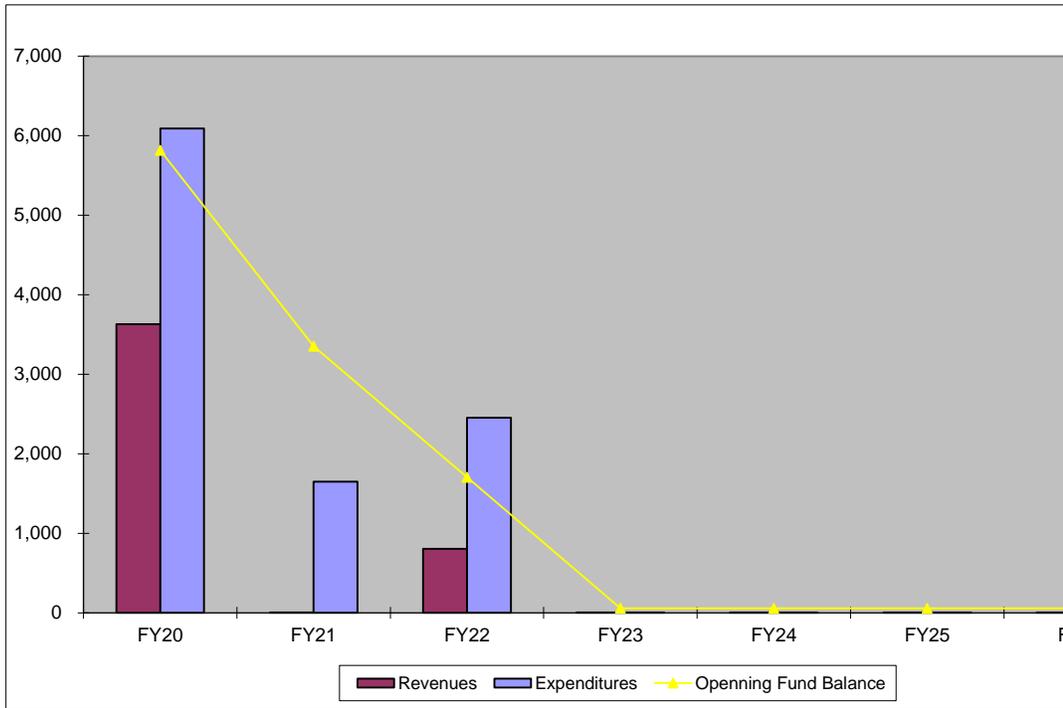
*Assumptions: Taxes assessed based on bond payment schedule. Interest earnings held steady*

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	120	110	117	110	110	110
Other Objects	890	1,304	1,276	1,180	1,180	1,180
Transfers/Contingency	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,010</b>	<b>1,414</b>	<b>1,393</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>

*Assumptions: Expenditures for bond payments are based on bond payment schedule and other long term debt. Interest earned is*

PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
CAPITAL PROJECTS FUND (\$,000)

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>5,814</b>	<b>3,353</b>	<b>1,705</b>	<b>57</b>	<b>57</b>	<b>57</b>
Revenues	3,628	1	805	1	1	1
Expenditures	6,089	1,649	2,452	1	1	1
Transfers In	0	0	0	0	0	1
Increase (Decrease) in Fund Balance	(2,461)	(1,648)	(1,647)	(0)	(0)	1
Audit Adjustment						
Closing Balance as percent of Expend.	55.1%	103.4%	2.3%	4482.8%	4246.2%	4089.4%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	0	0	0	0	0	0
Interest	10	1	1	1	1	1
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	3,618	0	804	0	0	0
<b>TOTAL</b>	<b>3,628</b>	<b>1</b>	<b>805</b>	<b>1</b>	<b>1</b>	<b>1</b>

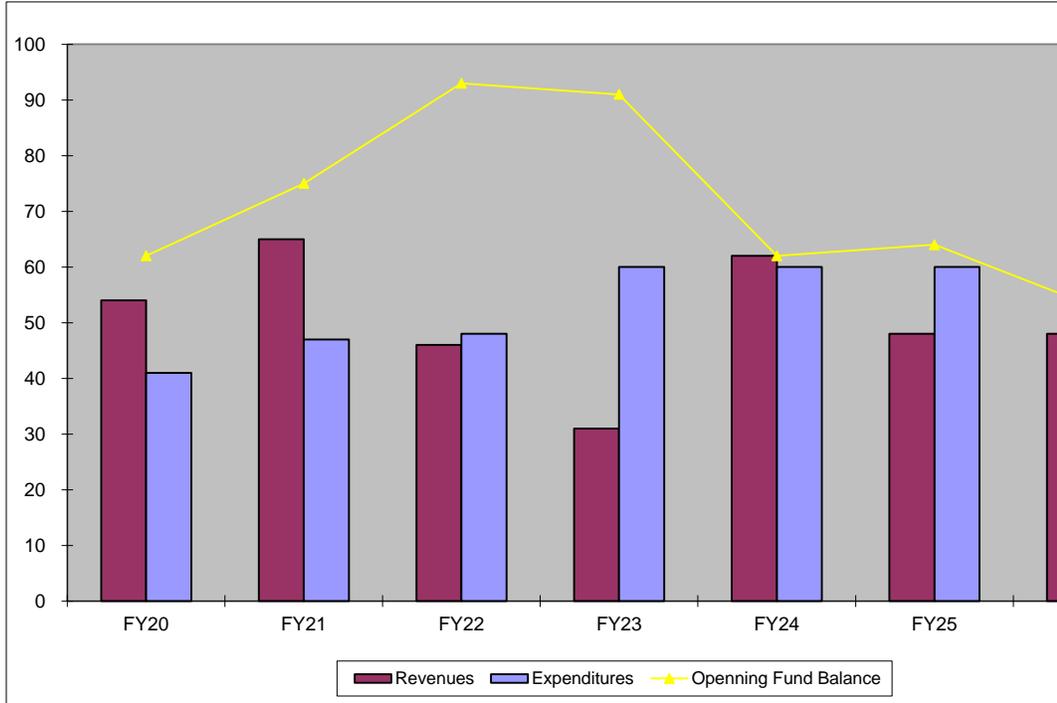
Assumptions: Interest earnings held steady. Impact Fees projection based on five builder donations per year.

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	1	1	1	1	1	1
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	6,088	1,648	2,451	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,089</b>	<b>1,649</b>	<b>2,452</b>	<b>1</b>	<b>1</b>	<b>1</b>

Assumptions: Major capital improvements scheduled from FY18 - FY23

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
TORT FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>62</b>	<b>75</b>	<b>93</b>	<b>91</b>	<b>62</b>	<b>64</b>
Revenues	54	65	46	31	62	48
Expenditures	41	47	48	60	60	60
Transfers In	0	0	0	0	0	1
Increase (Decrease) in Fund Balance	13	18	(2)	(29)	2	(11)
Audit Adjustment						
Closing Balance as percent of Expend.	182.9%	197.9%	189.6%	103.3%	106.7%	88.3%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	54	65	46	31	62	48
Interest	0	0	0	0	0	0
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
<b>TOTAL</b>	<b>54</b>	<b>65</b>	<b>46</b>	<b>31</b>	<b>62</b>	<b>48</b>

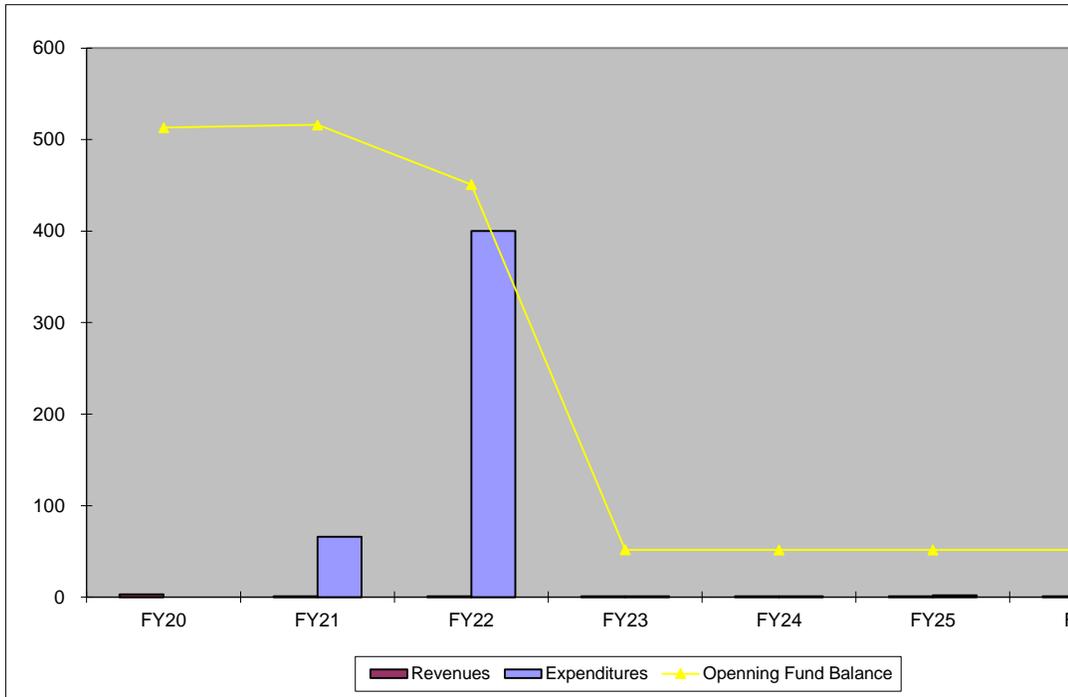
Assumptions: Nominal amount levied at this time. Interest earnings held steady

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	41	47	48	60	60	60
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
<b>TOTAL</b>	<b>41</b>	<b>47</b>	<b>48</b>	<b>60</b>	<b>60</b>	<b>60</b>

Assumptions: Expenditures are based on the amount levied and interest earned.

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
LIFE SAFETY FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>513</b>	<b>516</b>	<b>451</b>	<b>52</b>	<b>52</b>	<b>52</b>
Revenues	3	1	1	1	1	1
Expenditures	0	66	400	1	1	2
Transfers In	0	0	0	0	0	1
Increase (Decrease) in Fund Balance	3	(65)	(399)	(0)	(0)	(0)
Audit Adjustment						
Closing Balance as percent of Expend.	#DIV/0!	683.4%	13.0%	5177.4%	5167.3%	2579.3%



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	2	1	1	1	1	1
Interest	1	0	0	0	0	0
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

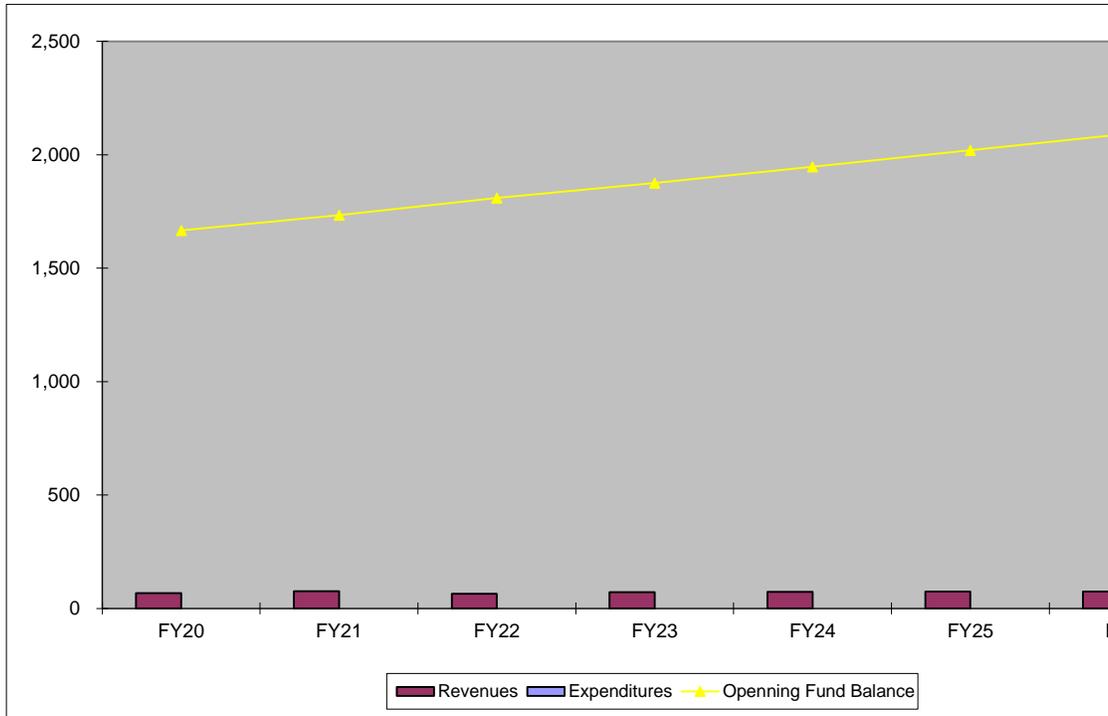
Assumptions: Taxes levied held steady. Interest earnings held steady

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay >\$2000	0	66	400	0	0	0
Other Objects/Contingency	0	0	0	0	0	0
Capital Outlay <\$2000	0	0	0	1	1	2
<b>TOTAL</b>	<b>0</b>	<b>66</b>	<b>400</b>	<b>1</b>	<b>1</b>	<b>2</b>

Assumptions: Expenditures are based on actual life safety projections scheduled.

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES  
WORKING CASH FUND (\$,000)**

	Actual FY20	Unaudited FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>Opening Fund Balance</b>	<b>1,666</b>	<b>1,734</b>	<b>1,810</b>	<b>1,875</b>	<b>1,947</b>	<b>2,020</b>
Revenues	68	76	65	72	73	74
Expenditures	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	68	76	65	72	73	74
Closing Balance as percent of Expend.	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



<b>Revenue Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Taxes	54	72	61	68	69	70
Interest	14	4	4	4	4	4
State Sources	0	0	0	0	0	0
Local Sources (Rentals/CPprt)	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other -Loan Repayment	0	0	0	0	0	0
<b>TOTAL</b>	<b>68</b>	<b>76</b>	<b>65</b>	<b>72</b>	<b>73</b>	<b>74</b>

Assumptions: Taxes and Interest earnings held steady

<b>Expenditure Detail</b>	FY20	FY21	FY22	FY23	FY24	FY25
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Assumptions: This fund is used to reduce the need for TAW.

DISTRICT #76 - SUMMARY OF REVENUE & EXPENSE - 5 YEAR PROJECTION

OPERATING FUNDS

NON-OPERATING FUNDS

	Education Fund	O&M Fund	Transportation Fund	IMRF/SS Fund	Working Cash Fund	Total Operating Funds	Debt Serv Fund	Capital Projects Fund	Tort Fund	Life Safety Fund	Total Non-Operating Funds	Total Funds
<b>Actual</b>												
Beginning Balance, 7/1/16	6,693	1,223	857	471	1,303	10,547	621	396	19	545	1,581	12,128
Revenues	17,647	1,625	860	288	143	20,563	1,161	10	62	5	1,238	21,801
Expenditures	17,196	1,204	850	334	0	19,584	1,122	0	39	0	1,161	20,745
Transfers	(180)	(59)	0	0	(1)	(240)	0	0	0	0	0	(240)
Surplus/(Deficit)	271	362	10	(46)	142	739	39	10	23	5	77	816
Ending Balance, 6/30/17	6,964	1,585	867	425	1,445	11,286	660	406	42	550	1,658	12,944
Fund Balance as % of Exp	40%	132%	102%	127%	7%	58%	59%	n/a	108%	#DIV/0!	143%	62%
Beginning Balance, 7/1/17	6,964	1,585	867	425	1,445	11,286	660	406	42	550	1,658	12,944
Revenues	21,448	1,734	1,130	276	161	24,750	1,285	11,566	86	5	12,942	37,692
Expenditures	20,126	1,645	1,075	352	0	23,198	1,109	832	49	0	1,990	25,188
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	1,322	89	55	(75)	161	1,552	176	10,734	37	5	10,952	12,504
Ending Balance, 6/30/18	8,286	1,674	922	350	1,606	12,838	836	11,140	79	555	12,610	25,448
Fund Balance as % of Exp	41%	102%	86%	100%	7%	55%	75%	n/a	161%	#DIV/0!	634%	101%
Beginning Balance, 7/1/18	8,901	1,553	922	350	1,606	13,332	836	11,140	79	555	12,610	25,942
Revenues	18,343	1,721	1,025	276	60	21,424	1,041	30	29	4	1,104	22,528
Expenditures	17,683	1,374	1,385	372	0	20,814	1,369	5,356	46	46	6,817	27,631
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	660	347	(360)	(95)	60	611	(328)	(5,326)	(17)	(42)	(5,713)	(5,102)
Ending Balance, 6/30/19	9,561	1,900	562	255	1,666	13,943	508	5,814	62	513	6,897	20,840
Fund Balance as % of Exp	54%	138%	41%	69%	8%	67%	37%	n/a	135%	1115%	101%	75%
Beginning Balance, 7/1/19	9,561	1,900	562	255	1,666	13,943	508	5,814	62	513	6,897	20,840
Revenues	20,924	1,423	1,407	307	68	24,129	950	3,628	54	3	4,635	28,764
Expenditures	20,371	1,228	1,201	409	0	23,209	1,010	6,089	41	0	7,140	30,349
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	553	195	206	(102)	68	920	(60)	(2,461)	13	3	(2,505)	(1,585)
Ending Balance, 6/30/20	10,114	2,095	767	153	1,734	14,863	448	3,353	75	516	4,392	19,255
Fund Balance as % of Exp	50%	171%	64%	37%	7%	64%	44%	55%	183%	#DIV/0!	62%	63%
Beginning Balance, 7/1/20	10,114	2,095	767	153	1,734	14,863	448	3,353	75	516	4,392	19,255
Revenues	19,723	1,183	1,561	425	76	22,968	1,296	1	65	1	1,363	24,331
Expenditures	18,885	1,007	1,115	393	0	21,400	1,414	1,649	47	66	3,176	24,576
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	838	176	446	33	76	1,569	(118)	(1,648)	18	(65)	(1,813)	(244)
Ending Balance, 6/30/21	10,952	2,271	1,213	186	1,810	16,432	330	1,705	93	451	2,579	19,011
Fund Balance as % of Exp	58%	225%	109%	47%	8%	77%	23%	n/a	198%	683%	81%	77%
<b>Projections</b>												
Beginning Balance, 7/1/21	10,952	2,271	1,213	186	1,810	16,432	330	1,705	93	451	2,579	19,011
Revenues	19,476	1,049	1,581	478	65	22,649	1,370	805	46	1	2,222	24,871
Expenditures	19,647	1,237	1,333	410	0	22,627	1,393	2,452	48	400	4,293	26,920
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	(171)	(188)	248	68	65	22	(23)	(1,647)	(2)	(399)	(2,071)	(2,049)
Ending Balance, 6/30/22	10,781	2,083	1,461	254	1,875	16,454	307	57	91	52	508	16,962
Fund Balance as % of Exp	55%	168%	110%	62%	8%	73%	22%	n/a	190%	13%	12%	63%
Beginning Balance, 7/1/22	10,781	2,083	1,461	254	1,875	16,454	307	57	91	52	508	16,962
Revenues	19,783	1,122	1,369	457	72	22,803	1,283	1	31	1	1,316	24,119
Expenditures	19,836	1,394	1,484	425	0	23,139	1,290	1	60	1	1,352	24,491
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	(53)	(272)	(116)	34	72	(335)	(7)	(0)	(29)	(0)	(36)	(371)
Ending Balance, 6/30/23	10,728	1,811	1,345	288	1,947	16,119	301	57	62	52	472	16,591
Fund Balance as % of Exp	54%	130%	91%	68%	8%	70%	23%	n/a	103%	5167%	35%	68%
Beginning Balance, 7/1/23	10,728	1,811	1,345	288	1,947	16,119	301	57	62	52	472	16,591
Revenues	19,938	1,142	1,458	395	73	23,006	1,283	1	62	1	1,347	24,353
Expenditures	20,166	1,379	1,547	440	0	23,532	1,290	1	60	1	1,352	24,884
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	(228)	(236)	(89)	(44)	73	(525)	(7)	(0)	2	(0)	(5)	(530)
Ending Balance, 6/30/24	10,500	1,575	1,256	244	2,020	15,594	294	57	64	52	466	16,061
Fund Balance as % of Exp	52%	114%	81%	55%	9%	66%	23%	n/a	107%	5156%	34%	65%
Beginning Balance, 7/1/24	10,500	1,575	1,256	244	2,020	15,594	294	57	64	52	466	16,061
Revenues	20,158	1,164	1,424	439	74	23,259	1,287	1	48	1	1,337	24,596
Expenditures	20,478	1,368	1,613	455	0	23,915	1,290	1	60	2	1,353	25,268
Transfers	0	0	0	1	0	1	1	1	1	1	4	5
Surplus/(Deficit)	(319)	(204)	(189)	(16)	74	(654)	(2)	(11)	(11)	(0)	(13)	(667)
Ending Balance, 6/30/25	10,180	1,371	1,067	228	2,094	14,940	291	58	53	51	453	15,393
Fund Balance as % of Exp	50%	100%	66%	50%	9%	62%	23%	n/a	88%	2574%	33%	61%
Beginning Balance, 7/1/25	10,180	1,371	1,067	228	2,094	14,940	291	58	53	51	453	15,393
Revenues	20,375	1,185	1,452	413	75	23,499	1,284	1	48	1	1,334	24,833
Expenditures	20,799	1,361	1,683	472	0	24,314	1,290	1	60	3	1,354	25,669
Transfers	0	0	0	1	0	1	2	2	2	2	8	9
Surplus/(Deficit)	(424)	(177)	(230)	(58)	75	(814)	(4)	2	(10)	(0)	(13)	(827)
Ending Balance, 6/30/26	9,756	1,194	837	170	2,168	14,126	287	59	43	51	440	14,566
Fund Balance as % of Exp	47%	88%	50%	36%	9%	58%	22%	n/a	72%	1713%	33%	57%

**Diamond Lake School District 76**  
**Board Finance Committee 5-Year Projection Summary**  
**7/1/2021**

<b>Operating Funds</b>								<b>Total Funds (Operating and Non-Operating)</b>		
<u>School</u>		<u>%</u>		<u>%</u>	<u>Surplus</u>	<u>Fund</u>	<u>Fund</u>	<u>Balance/</u>	<u>Fund</u>	<u>Balance/</u>
<u>Year</u>	<u>Revenue</u>	<u>Change</u>	<u>Expenses</u>	<u>Change</u>	<u>(Deficit)</u>	<u>Balance</u>	<u>Expense</u>	<u>Balance</u>	<u>Balance</u>	<u>Expense</u>
	2012-13	15,585	1%	14,631	0%	954	7,106	49%	7,804	51%
	2013-14	16,847	8%	15,325	5%	1,522	8,628	56%	9,615	61%
(1)	2014-15	16,455	-2%	15,727	3%	728	9,355	59%	10,616	64%
	2015-16	18,481	12%	17,289	10%	1,192	10,547	61%	12,128	67%
(2)	2016-17	20,563	11%	19,824	15%	739	11,286	57%	12,944	62%
(3)	2017-18	24,750	20%	23,197	17%	1,552	12,838	55%	25,449	101%
	2018-19	21,424	-13%	20,813	-10%	611	13,450	65%	20,347	74%
(5)	2019-20	24,129	13%	23,209	12%	920	14,369	62%	18,761	71%
	2020-21	22,968	-5%	21,399	-8%	1,569	15,938	74%	18,517	72%
(4)(6)(7)	2021-22	22,649	-1%	22,627	6%	22	15,960	71%	16,468	69%
	2022-23	22,803	1%	23,138	2%	(335)	15,625	68%	16,097	66%
	2023-24	23,006	1%	23,531	2%	(525)	15,101	64%	15,567	63%
	2024-25	23,259	1%	23,914	2%	(654)	14,446	60%	14,900	62%
	2024-26	23,499	1%	24,313	2%	(814)	13,632	56%	13,632	56%

- (1) Beginning FY15, expenses include costs related to the 1:1 technology initiative and the Facility Study
- (2) FY17 includes an ERO payment
- (3) FY18 reflects potential savings of approximately \$60,000 due to two retirees and \$650,000 in Building and Life Safety work
- (4) Updated tax levy year 2020 with announced 2.3% CPI, and 1.0% for each year thereafter
- (5) FY20 reflects potential savings of approximately \$80,000 due to one retiree
- (6) FY22 reflects an approximate savings of over \$500,000 due to around 12 retirees
- (7) FY22 reflects classroom renovation projects at DL and WOC

**Other notes**

Illinois State Board of Education recommends an Operating Fund balance at a minimum of 25% of expenditures.  
The Operating Funds include the Education, Operations/Maintenance, Transportation, IMRF, and Working Cash Funds

**DIAMOND LAKE SCHOOL DISTRICT 76**

**REVENUES**

**BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	21-22 BUDGET	Prior Budget Draft	20-21 ACTUAL As of 6-30-2021	20-21 BUDGET	19-20 ACTUAL As of 6-30-2020
<b>EDUCATIONAL FUND</b>						
REVENUE FROM LOCAL SOURCES						
10 13 111000 0	TAXES CURRENT LEVY	4,900,027		5,049,162	4,929,471	5,030,796
10 13 111000 1	FIRST PRIOR YEAR LEVY	4,900,027		5,049,162	4,929,471	3,517,800
10 13 111000 3	OTHER PRIOR YR LEVIES					
10 13 114000 0	SPEC EDUCATION CURRENT LEVY	305,952		317,139	301,805	324,568
10 13 114000 1	SPEC EDUCATION LEVY 1ST PR YR	305,952		317,139	301,805	226,955
10 13 114000 3	OTHER PRIOR YR LEVIES	0		0	0	0
10 13 131100 0	OUT OF DISTRICT TUITION	0		0	0	0
10 13 132100 0	OUT OF DISTRICT TUITION-Summer	0		0	0	0
10 13 151000 0	INTEREST	12,000		22,085	60,000	209,484
10 13 161100 0	SALES TO PUPILS LUNCH	0		76	5,000	32,579
10 13 161100 1	PUPILS MILK SALES	500		522	500	616
10 13 161200 0	PUPILS Breakfast Sales	0		0	0	12
10 13 171000 0	ADMISSIONS	0		0	0	0
10 13 179000 0	BAND FEES	3,000		0	3,000	2,832
10 13 179100 0	ATHLETIC FEES	0		1,154	0	2,591
10 13 181100 0	TEXTBOOKS RENTAL	22,000		18,107	25,000	25,936
10 13 181100 1	Registration Supply Fees	8,000		2,770	10,000	7,525
10 13 181200 0	SUMMER SCHOOL FEES	500		0	500	(300)
10 13 181200 1	Summer School Enrichment Fees	2,000		2,215	500	485
10 13 192000 0	CONTRIBUTIONS	0		0	0	0
10 13 195000 0	REFUND OF PRIOR YEARS	0		0	500	0
10 13 199000 0	EMPLOYEE COMPUTER BUY REIMB	1,500		160	2,500	0
10 13 199300 0	TECHNOLOGY FEES	7,500		5,302	7,500	5,901
10 13 199900 0	Other Revenue /Donations	6,000		0	40,000	3,450
10 13 199900 1	EDUCATION OTHER CLUB FEES	1,000		0	1,000	652
10 13 199900 2	REINSURANCE REIMBURSEMENT	0		0	0	0
10 13 199900 3	Reimburse Prior Year Ins Advance	0		0	0	0
10 13 199900 4	Flex Reimb-Medical/Dependent Care	8,000		11,385	6,000	(5,946)
10 13 199900 5	Project Produce Grant	0		0	1,500	0
10 13 199900 6	Target Grant-FH	0		0	0	0
*TOTAL	REVENUE FROM LOCAL SOURCES	10,483,958		10,796,378	10,626,051	9,385,935
REVENUE FROM INTERMEDIATE SOURCES						
10 13 220000 0	FLOW THRU FEDERAL-Ed Tech Grant	0		0	0	0
*TOTAL	REVENUE FROM INTERMEDIATE SOURCES	0		0	0	0
REVENUE FROM STATE SOURCES						
10 13 300100 0	Evidence Based Funding (formally GSA)	1,955,742		1,939,485	1,936,378	1,939,570
10 13 310000 0	State Aid Transition Funds			0		0
10 13 310000 0	PRIVATE FACILITY	30,000		23,686	30,000	32,593
10 13 310500 0	EXTRAORDINARY PUPIL	0		0	0	0
10 13 311000 0	SPECIAL ED PERSONNEL	0		0	0	8,859
10 13 314500 0	SPEC SUMMER DISTRICT WIDE	0		0	0	0
10 13 330500 0	English Learner Grant (formally Bilingual TBE)	0		0	0	0
10 13 336000 0	FREE L & B DISTRICT WIDE	2,000		1,804	2,000	3,922
10 13 336500 0	Breakfast Incentive	0		0	0	0
10 13 365100 0	National Board Certification Stipend	0		0	0	0
10 13 370500 0	PRE-K AT RISK DISTRICT	203,065	213,065	219,680	203,065	204,491
10 13 380000 0	STATE LIBRARY PER CAPITA GRANT	850		1,500	750	0
10 13 390000 0	State Technology Loan Program	0		0	0	0
10 13 399900 0	Other State Programs	45,000		48,630	30,000	133,020
*TOTAL	REVENUE FROM STATE SOURCES	2,236,657		2,234,785	2,202,193	2,322,455
REVENUE FROM FEDERAL SOURCES						
10 13 426000 0	Food Service Equipment Grant	0		0	0	62,772
10 13 421000 0	FEDERAL LUNCH	0		0	175,000	186,137
10 13 421500 0	FEDERAL SPEC MILK PROGRAM	0		0	2,000	957
10 13 422000 0	Federal Breakfast Reimb	0		0	80,000	100,765
10 13 422500 0	Summer Food Service Program	345,000		319,721	0	17,956
10 13 430000 0	TITLE I GRANT	218,851	228,851	330,944	241,761	235,475
10 13 440000 0	Title 4 Grant	14,731	15,731	19,596	16,708	32,419
10 13 460000 0	IDEA GRANT Early Childhood	13,927		10,603	13,789	10,519
10 13 462000 0	IDEA GRANT	257,707		268,247	255,155	225,545
10 13 462500 0	IDEA - Room and Board	0		3,742	0	46,667
10 9 488000 0	Education Jobs Fund - ENDED	0		0	0	0
10 13 490500 0	Immigrant Education Program Grant	0		0	0	0
10 13 490900 0	TITLE 3 LANGUAGE ACQUISITION	39,592		54,340	39,200	41,060
10 13 493200 0	Title 2 Grant	36,295	41,295	44,484	31,174	43,241
10 13 499100 0	Medicaid - Adm Outreach	10,000		172	15,000	3,330
10 13 499200 0	Medicaid Fee for Service	95,000		93,225	95,000	111,989
10 0 499803 0	Other Federal Programs (ESSER 3)	375,000	345,000	224,651	237,047	0
*TOTAL	REVENUE FROM FEDERAL SOURCES	1,406,102		1,369,725	1,201,834	1,118,834
10 13 717000 0	LOAN FROM WORKING CASH					
	TRS - On Behalf	5,312,000		5,312,000	5,312,000	5,312,000

**DIAMOND LAKE SCHOOL DISTRICT 76  
REVENUES  
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	21-22 BUDGET	Prior Budget Draft	20-21 ACTUAL	20-21 BUDGET	19-20 ACTUAL
**TOTAL	EDUCATIONAL FUND	19,438,717		19,712,887	19,342,078	18,139,223
<b>DIAMOND LAKE ACTIVITY FUND</b>						
11 13 172000 1	DL Activity - Art			0		0
11 13 172000 2	DL Activity - Reading	0		0	200	0
11 13 172000 3	DL Activity - Fundraisers/Donation	2,000		800	2,500	495
11 13 172000 4	DL Activity - Music	250		0	250	158
11 13 172000 5	DL Activity - PE Dept	0		0	500	0
11 13 172000 6	DL Activity - Box Tops/Birthday Books	100		58	200	1
11 13 172000 8	DL Activity - Library	750		78	500	1,075
11 13 172001 2	DL Activity - PTSA	0		0	0	0
11 13 172001 6	DL Activity - Programs/Activities	2,000		991	2,000	2,006
11 13 172001 7	DL Activity - Staff Beverage	0		0	0	0
11 13 172001 8	DL Activity - Staff Retirement Contr					
11 13 172001 9	DL Activity - Staff Social Club			0		0
11 13 172002 0	DL Activity - Field Trips	500		0	1,500	348
11 13 172002 1	DL Activity - Tech Donations	0		0	0	0
	Total	5,600		1,927	7,650	4,083
<b>WEST OAK INTERMEDIATE ACTIVITY FUND</b>						
12 13 172000 1	WOIS Activity - Art	0		0	0	0
12 13 172000 2	WOIS Activity - Assembly	0		0	0	0
12 13 172000 3	WOIS Activity - Charity/Donations	2,500		600	3,000	700
12 13 172000 4	WOIS Activity - Choir	600		0	1,000	947
12 13 172000 5	WOIS Activity - Gardening Club	0		0	0	0
12 13 172000 6	WOIS Activity - Box Tops	100		36	200	212
12 13 172000 7	WOIS Activity - Cartridges	0		0	0	0
12 13 172000 8	WOIS Activity- Library	500		0	500	0
12 13 172000 9	WOIS Activity - Pop Machine	0		0	0	0
12 13 172001 1	WOIS Activity - Student Council	750		0	2,000	958
12 13 172001 2	WOIS Activity - Mini Grants	0		0	0	0
12 13 172001 3	WOIS Activity - Biodiversity	0		0	0	0
12 13 172001 5	WOIS Activity - Pencils	0		0	0	0
12 13 172001 6	WOIS Activity - Activities/Programs	2,500		90	4,000	4,407
12 13 172001 7	WOIS Activity - Yearbook	1,000		0	1,000	779
12 13 172002 0	WOIS Activity - Field Day	200		0	1,500	3,276
	Total	8,150		726	13,200	11,279
<b>WEST OAK ACTIVITY FUND-District</b>						
13 13 172000 1	WOMS Activity - Art	0		0	0	0
13 13 172000 2	WOMS Activity - Band Boosters	8,000		2,798	8,000	14,726
13 13 172000 3	WOMS Activity - Cheerleading	0		0	0	0
13 13 172000 4	WOMS Activity - Choir	0		0	0	1,164
13 13 172000 5	WOMS Activity - Courtyard	0		0	0	0
13 13 172000 6	WOMS Activity - Drama	0		0	0	0
13 13 172000 7	WOMS Activity - Fifth Grade	0		0	500	0
13 13 172000 8	WOMS Activity - Library	1,000		0	1,000	0
13 13 172000 9	WOMS Activity - Gottstein Library	0		0	0	0
13 13 172001 0	WOMS Activity - Patriot Middle School	0		0	0	0
13 13 172001 1	WOMS Activity - BPAC Team	0		0	0	0
13 13 172001 2	WOMS Activity - PTO Donations	4,500		0	4,500	3,021
13 13 172001 3	WOMS Activity - Sewing Club	0		0	0	90
13 13 172001 4	WOMS Activity - Team WO	0		0	0	0
13 13 172001 5	WOMS Activity - Technology	0		0	0	0
13 13 172001 6	WOMS Activity - Program/Assemblies	7,000		3,527	8,000	4,452
13 13 172001 7	WOMS Activity - Yearbook	2,000		1,520	2,000	1,180
13 13 172001 8	WOMS Activity - Tech Donations	0		0	0	0
13 13 172001 9	WOMS Activity - Sports/Interscholastics	0		0	0	1,792
13 13 172002 0	WOMS Activity - Poms	0		0	0	0
13 13 172002 1	WOMS Activity - 6th Grade	0		0	0	0
13 13 172002 2	WOMS Activity - NJHS	750		0	2,000	721
13 13 172002 3	WOMS Activity - Hero Fund	0		0	0	0
	Total	23,250		7,845	26,000	27,146
<b>WEST OAK ACTIVITY FUND</b>						
14 13 172000 0	WO Bldg Activity - Revenue	0		0	0	0
	Total	0		0	0	0
**TOTAL	EDUCATIONAL FUND	19,475,717		19,723,385	19,388,928	18,181,731

**DIAMOND LAKE SCHOOL DISTRICT 76**

**REVENUES**

**BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	21-22 BUDGET	Prior Budget Draft	20-21 ACTUAL	20-21 BUDGET	19-20 ACTUAL
<b>OPERATIONS, BLDG. &amp; MAINTENANCE FUND</b>						
REVENUE FROM LOCAL SOURCES						
20 13 111100 0	CURRENT YEAR LEVY	611,906		654,804	563,370	741,811
20 13 111100 1	FIRST PRIOR YEAR	611,906		654,804	563,370	518,714
20 13 111100 3	Other Prior Years Levy	0		0	0	0
20 13 123000 0	CORP PERS PROP TAX	145,000		167,760	130,000	132,261
20 13 151000 0	INTEREST ON INVESTMENTS	5,000		3,842	15,000	35,990
20 13 190000 0	OTHER REV LOCAL SOURCES	0		0	0	0
20 13 191000 0	RENTALS DISTRICT WIDE	50,000		75,000	50,000	55,331
20 13 193100 0	Sale of Assets	0		0	0	0
20 13 195000 0	Refund Prior Year Expenses (e-rate)	0		0	0	0
20 13 199900 0	OTHER DISTRICT WIDE	0		0	0	0
*TOTAL	REVENUE FROM LOCAL SOURCES	1,423,812		1,556,210	1,321,740	1,484,108
REVENUE FROM STATE SOURCES						
20 13 392500 0	MAINTENANCE GRANT	0		0	0	0
*TOTAL	REVENUE FROM STATE SOURCES	0		0	0	0
OTHER FINANCING SOURCES						
20 13 712000 0	PERMANENT TRANSFER FROM W/C	(345,000)		(340,000)	1,500	
20 13 714000 0	PERMANENT TRANSFER INTEREST	(29,714)		(32,757)		
20 13 715000 0	PERM TRANSF FROM S&C					
*TOTAL	OTHER FINANCING SOURCES	(374,714)		(372,757)	1,800	0
**TOTAL	OPERATIONS, BLDG. & MAINTENANCE	1,049,098		1,183,453	1,323,540	1,484,108
<b>DEBT SERVICE FUND</b>						
REVENUE FROM LOCAL SOURCES						
30 13 111200 0	CURRENT YEAR LEVY	440,112		461,069	441,627	476,823
30 13 111200 1	FIRST PRIOR YEAR	440,112		461,069	441,627	333,420
30 13 111200 3	OTHER PRIOR YEARS					
30 13 151000 0	INTEREST ON INVESTMENTS	1,500		1,019	8,000	11,105
30 13 199900 0	OTHER INCOME			0		0
*TOTAL	REVENUE FROM LOCAL SOURCES	881,723		923,157	891,254	821,347
Other Funding Sources						
30 13 740000 0	Transfers from other funds-Educ-Princ	113,150		0	110,682	0
30 13 750000 0	Transfers from other funds-Educ-Interest	0			961	
30 13 740000 0	Transfers from other funds-Oper/Maint-Princ	345,000		340,000	0	
30 13 760000 0	Transfers from other funds-Oper/Maint-Int	29,714		32,757	234,915	
30 13 799000 0	Transfers from other funds-ISBE Tech Loan	0		0	0	0
*TOTAL	TRANSFER FROM OTHER FUNDS	487,864		372,757	346,557	0
**TOTAL	BOND AND INTEREST FUND	1,369,587		1,295,914	1,237,811	821,347
<b>TRANSPORTATION FUND</b>						
REVENUE FROM LOCAL SOURCES						
40 13 111300 0	CURRENT YEAR LEVY	458,929		402,723	362,166	324,568
40 13 111300 1	FIRST PRIOR YEAR	458,929		402,723	362,166	226,955
40 13 111300 3	Other Prior Years Levy					
40 13 151000 0	INTEREST ON INVESTMENTS	2,000		2,590	14,000	32,017
40 13 199900 0	OTHER DISTRICT WIDE					
*TOTAL	REVENUE FROM LOCAL SOURCES	919,857		808,037	738,332	583,540
REVENUE FROM STATE SOURCES						
40 14 350000 0	REGULAR TRANSPORTATION	323,622		420,076	455,419	439,104
40 13 350000 0	REGULAR TRANSPORTATION					
40 14 351000 0	TRANS-SPECIAL EDUCATION	337,396		333,347	362,303	343,978
40 13 351000 0	TRANS-SPECIAL EDUCATION					
40 14 370500 0	TRANS-Early Childhood Grant	0			0	
40 13 430000 0	TRANS-Title 1 Grant-Reading/Summer Boost	0		0	0	0
40 13 490900 0	TRANS-Title 3 Grant-Reading/	0		0	0	0
40 13 714000 0	TRANS-Interest Transferred from other Funds	0		0	0	0
*TOTAL	REVENUE FROM STATE SOURCES	661,018		753,423	817,722	783,082
**TOTAL	TRANSPORTATION FUND	1,580,875		1,561,460	1,556,054	1,366,622
<b>MUNICIPAL RETIREMENT FUND</b>						
REVENUE FROM LOCAL SOURCES						
51 13 111400 0	IMRF CURRENT YEAR LEVY	105,577		101,637	80,483	104,326
51 13 111400 1	IMRF FIRST PRIOR YEAR	105,577		101,637	80,483	72,950
51 13 111400 3	IMRF Other Prior Years Levy	0			0	
51 13 114000 5	SPEC ED LEVY SEDOL Current Year	8,882		9,165	8,195	9,697
51 13 114000 6	SPEC ED LEVY SEDOL 1st Prior Year	8,882		9,165	8,195	6,781
50 13 115000 7	SOCIAL SECURITY/MEDICARE LEVY	105,577		101,637	80,483	104,326
50 13 115000 8	SOCIAL SECURITY/MEDICAR 1ST PR YR	105,577		101,637	80,483	72,950
50 13 111400 9	Social Security/Medicae Other Prior Yrs					
51 13 111401 0	SEDOL IMRF Other Prior Years Levy					
50 13 123000 0	PERS PROP REPL TAX	35,000			35,000	
50 13 151000 0	INTEREST ON INVEST	1,500		1,025	6,000	11,572
51 13 151000 0	INTEREST ON INVEST	1,500		415	2,000	3,329

**DIAMOND LAKE SCHOOL DISTRICT 76**

**REVENUES**

**BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	21-22 BUDGET	Prior Budget Draft	20-21 ACTUAL	20-21 BUDGET	19-20 ACTUAL
*TOTAL	REVENUE FROM LOCAL SOURCES	478,072		426,316	381,322	385,931
	OTHER FINANCING SOURCES					
51 13 714000 0	TRANS OF INT FROM Working Cash	0		0	0	0
*TOTAL	OTHER FINANCING SOURCES	0		0	0	0
**TOTAL	MUNICIPAL RETIREMENT FUND	478,072		426,316	381,322	385,931
<b>CAPITAL PROJECTS</b>						
	REVENUE FROM LOCAL SOURCES					
60 13 151000 0	INTEREST ON INVESTMENTS	1,500		301	8,000	10,238
60 13 192000 0	DEVELOPMENT CONTRIBUTIONS	0		0	18,000	0
60 13 499800 0	OTHER DISTRICT WIDE (ESSER 2)	803,785	400,000		0	
*TOTAL	REVENUE FROM LOCAL SOURCES	805,285		301	26,000	10,238
60 13 7210 0	PRINCIPAL ON BONDS SOLD	0		0	0	3,618,500
60 13 7220 0	PREMIUM ON BONDS SOLD	0		0	0	
**TOTAL	SITE AND CONSTRUCTION FUND	805,285		301	26,000	3,628,738
<b>WORKING CASH FUND</b>						
	REVENUE FROM LOCAL SOURCES					
70 13 111500 0	CURRENT YEAR LEVY	30,596		36,215	30,181	46,367
70 13 111500 1	FIRST PRIOR YEAR	30,596		36,215	30,181	32,422
70 13 111500 3	Other Prior Years Levy	0			0	
70 13 151000 0	INTEREST ON INVESTMENTS	3,500		3,954	6,500	14,090
70 13 715000 0	Repayment of Loan from Educ Fund	0		0	0	0
70 13 721000 0	Proceeds from Sale of Bond	0		0	0	0
*TOTAL	REVENUE FROM LOCAL SOURCES	64,691		76,385	66,861	92,879
**TOTAL	WORKING CASH FUND	64,691		76,385	66,861	92,879
<b>TORT FUND</b>						
	REVENUE FROM LOCAL SOURCES					
80 13 112000 0	CURRENT YEAR LEVY	22,946		32,633	30,181	46,367
80 13 112000 1	FIRST PRIOR YEAR	22,946		32,633	30,181	32,422
80 13 112000 3	Other Prior Years Levy	0			0	
80 13 151000 0	INTEREST ON INVESTMENTS	200		15	500	382
*TOTAL	REVENUE FROM LOCAL SOURCES	46,092		65,280	60,861	79,172
**TOTAL	TORT FUND	46,092		65,280	60,861	79,172
<b>LIFE SAFETY FUND</b>						
	REVENUE FROM LOCAL SOURCES					
90 13 111800 0	CURRENT YEAR LEVY	441		702	404	9,274
90 13 111800 1	FIRST PRIOR YEAR	441		702	404	6,485
90 13 111800 3	Other Prior Years Levy	0			0	
90 13 151000 0	INTEREST ON INVESTMENTS	200		15	500	(5,816)
*TOTAL	REVENUE FROM LOCAL SOURCES	1,082		1,418	1,307	9,943
**TOTAL	LIFE SAFETY FUND	1,082		1,418	1,307	9,943
Total All Funds		24,870,499		24,333,913	24,042,684	26,050,472

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	PROPOSED 21-22 BUDGET	Prior Budget Draft	ACTUAL 20-21 as of 6-30-2021	ADOPTED 20-21 BUDGET	ACTUAL 19-20 as of 6-30-2020
<b>(EDUCATION FUND)</b>						
10 E 001 1110 1000 00 0	REG INST SALARIES - DL	790,686		606,006	710,983	611,122
10 E 002 1110 1000 00 0	REG INST SALARIES - WOIS	982,847		1,049,675	997,216	956,142
10 E 003 1110 1000 00 0	REG INST SALARIES - WO	1,311,801		1,650,169	1,661,969	1,638,711
10 E 000 1110 1100 00 0	Extra Duty Stipends	130,000	95,000	91,330	35,000	166,332
10 E 001 1110 1100 00 0	Extra Duty Stipend - DL	500		1,651	500	24
10 E 002 1110 1100 00 0	Extra Duty Stipends - WOIS	1,000		1,828	1,000	2,158
10 E 003 1110 1100 00 0	Extra Duty Stipends - WO	2,000		3,074	10,000	10,740
10 E 000 1110 1101 00 0	Attendance Stipend	4,600		9,700	4,500	4,800
10 E 001 1110 1101 00 0	Attendance Stipend - DL	150		1,700	400	1,900
10 E 002 1110 1101 00 0	Attendance Stipend - WOIS	150		900	400	400
10 E 003 1110 1101 00 0	Attendance Stipend - WO	150		600	400	400
10 E 000 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends	1,000		890	1,500	1,449
10 E 001 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends - DL	0		0	0	0
10 E 002 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends - WOIS	0		0	0	0
10 E 003 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends - WO	0		0	0	0
10 E 000 1110 1120 00 0	Summer Curriculum Work Stipends	250		281	500	117
10 E 001 1110 1120 00 0	Summer Curriculum Work Stipends - DL	250		0	500	0
10 E 002 1110 1120 00 0	Summer Curriculum Work Stipends - WOIS	250		0	500	0
10 E 003 1110 1120 00 0	Summer Curriculum Work Stipends - WO	250		0	500	0
10 E 000 1110 1130 00 0	Missed Plan Period Stipend	1,500		581	1,000	1,186
10 E 001 1110 1130 00 0	Missed Plan Period Stipend - DL	0		0	0	0
10 E 002 1110 1130 00 0	Missed Plan Period Stipend - WOIS	0		0	0	0
10 E 003 1110 1130 00 0	Missed Plan Period Stipend - WO	0		0	0	0
10 E 000 1110 1140 00 0	Before/Afterschool Meeting Stipend	14,000		14,920	15,000	13,672
10 E 001 1110 1140 00 0	Before/Afterschool Meeting Stipend - DL	400		108	500	180
10 E 002 1110 1140 00 0	Before/Afterschool Meeting Stipend - WOIS	400		0	500	143
10 E 003 1110 1140 00 0	Before/Afterschool Meeting Stipend - WO	400		0	500	0
10 E 000 1110 1150 00 0	Club Stipends	0		0	0	0
10 E 002 1110 1150 00 0	Club Stipends- WOIS	0		0	0	0
10 E 003 1110 1150 00 0	Club Stipends - WO	0		0	0	0
10 E 000 1110 1160 00 0	Translating Stipends	250		0	250	0
10 E 001 1110 1160 00 0	Translating Stipends - DL	250		0	250	0
10 E 002 1110 1160 00 0	Translating Stipends - WOIS	250		0	250	0
10 E 003 1110 1160 00 0	Translating Stipends - WO	250		0	250	0
10 E 000 1110 1170 00 0	Homebound Tutoring	3,000		0	3,000	1,351
10 E 000 1110 1200 00 0	SUB TCHRS/TEMP SAL	80,000		41,043	140,000	121,442
10 E 000 1110 1200 00 430000	SUB TCHRS/TEMP SAL - Title 1	54,392		89,278	0	0
10 E 000 1110 1201 00 0	SUB TCHRS - Internal Sub Stipend	8,000		1,953	8,000	12,493
10 E 000 1110 1500 00 0	CLERKS REG EDUCATION	0		0	0	0
10 E 000 1110 1210 00 0	Sub Aide Salaries	1,000		495	5,000	3,285
10 E 000 1110 1600 00 0	EARLY RET INCENT-Bonus Stipend	0		0	0	0
10 E 001 1110 1601 00 0	National Board Certification Stipend Dist (1)	0		0	0	0
10 E 000 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE = 1.50%	7,061		8,394	6,055	7,131
10 E 000 1110 2110 00 430000	TRS BOARD .92%+ .58% SURCHARGE = 1.50% Title 1			17		11
10 E 001 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE	7,959		7,728	21,037	8,863
10 E 002 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE	14,617		14,192	29,496	15,399
10 E 003 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE	21,621		20,991	49,372	24,790
10 E 003 1110 2111 00 430000	TRS BOARD .92%+ .58% SURCHARGE - Title 1	5,608		0		0
10 E 000 1110 2160 00 0	TRS Penalty/ERO EMPLOYER PAYMENT					
10 E 000 1110 2200 00 0	BENEFITS-REG INSTR	521,553		506,362	742,019	712,019
10 E 001 1110 2200 00 0	BENEFITS-REG INSTR	71,218		69,144	152,143	113,095
10 E 002 1110 2200 00 0	BENEFITS-REG INSTR	196,508		190,784	304,770	254,416
10 E 003 1110 2200 00 0	BENEFITS-REG INSTR	206,008		200,008	328,161	289,964
10 E 000 1110 2210 00 0	Insurance Flow Through			0	-896,066	-896,066
10 E 000 1110 2220 00 0	INS CO-OP TRUE-UP					
10 E 000 1110 2300 00 0	TUITION REIMBURSE/BOOKS	60,000		62,291	60,000	57,363
10 E 000 1110 3000 00 0	District Contractual Services	20,000		35,308	20,000	16,088
10 E 000 1110 3001 00 0	CONSULTANTS (Lk Cnty Educ Serv Ctr Services/Mawi)	5,000		3,335	5,000	3,335
10 E 002 1110 3001 00 0	Consulants - WOIS					
10 E 003 1110 3001 00 0	Professional Services/Speakers WO					
10 E 000 1110 3004 00 0	Software Subscriptions + LMS	45,437		50,780	13,135	16,661
10 E 001 1110 3004 00 0	Software Subscriptions - DL	13,000		19,438	11,000	0
10 E 002 1110 3004 00 0	Software Subscriptions - WOIS	24,000		30,883	22,000	21,637
10 E 003 1110 3004 00 0	Software Subscriptions - WO	27,100		29,960	17,000	17,707
10 E 000 1110 3100 0 00 0	Technology-Contractual Services (Powerschool/Repairs)	33,326		35,225	49,500	13,190
10 E 000 1110 3101 0 00 0	Technology Professional Services	2,500		67,751	72,881	67,034
10 E 001 1110 3100 0 00 0	Technology Services - DL					
10 E 000 1110 3102 0 00 0	Computer Repairs - Staff	5,000		0	5,000	0
10 E 000 1110 3103 0 00 0	Technology-Contractual Services	0		0	0	0
10 E 000 1110 3111 0 00 0	Purchased Services Apps - 1:1 Initiative	0		0	0	0
10 E 000 1110 3141 0 00 0	Mileage Reimb	200		302	200	692
10 E 001 1110 3141 0 00 0	TRAVEL/WORKSHOPS DL Other than grants	100		74	100	0
10 E 002 1110 3141 0 00 0	TRAVEL/WORKSHOPS WOIS Other than grants	100		0	100	876
10 E 003 1110 3141 0 00 0	TRAVEL/WORKSHOPS WO Other than grants	100		58	100	197
10 E 000 1110 3161 0 00 0	STUDENT TESTING EXPENSES (AIMS)	0		0	0	0
10 E 000 1110 3201 0 00 0	Copier Lease Payment	0		0	17,000	0
10 E 000 1110 3203 0 00 0	Chromebook Rental Payment					
10 E 003 1110 3230 0 00 0	West Oak Warranty Services					
10 E 000 1110 3320 0 00 430000	WORKSHOPS District - Title 1	30,000			30,000	
10 E 001 1110 3320 0 00 0	WORKSHOPS DL Other than grants	1,000		0	8,000	1,161
10 E 002 1110 3320 0 00 0	WORKSHOPS WOIS Other than grants	1,000		0	8,000	769
10 E 003 1110 3320 0 00 0	WORKSHOPS WO Other than grants	1,000		823	8,000	992
10 E 000 1110 4100 0 00 0	General Student Supplies/Licenses			10,522		11,218
10 E 000 1110 4100 0 00 430000	Title 1 - Supplies - Homeless Students	5,000		12,869	5,000	9,894
10 E 000 1110 4103 0 00 499800	COVID Expenses			47,366		9,702

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						21-22	Draft	20-21	20-21	19-20
10	E	000	1110	4102	0 00 0	Intervention Materials (Reading & Math)		165		0
10	E	001	1110	4100	0 00 0	ELEM GENERAL SUPPLY DL	20,000	15,351	28,000	5,783
10	E	001	1110	4101	0 00 0	ELEM GENERAL SUPPLY DL - First Grade	8,000	6,158	14,000	3,021
10	E	001	1110	4102	0 00 0	ELEM GENERAL SUPPLY DL - Kindergarten	3,000	2,598	4,000	3,499
10	E	002	1110	4100	0 00 0	ELEM GENERAL SUPPLY WOIS	20,000	11,920	12,500	18,508
10	E	002	1110	4100	1 00 0	ELEM GENERAL SUPPLY WOIS Curr Night/Meet & Greet	0	0	0	0
10	E	003	1110	4100	0 00 0	ELEM GENERAL SUPPLY WO 150	10,000	7,660	5,450	4,750
10	E	003	1110	4110	0 00 0	TEACHERS' SUPPLIES	7,000	0	6,000	1,809
10	E	001	1110	4120	0 00 0	ELEM GENERAL SUPPLY DL RTI/Student Support	500	856	3,000	0
10	E	003	1110	4121	0 00 0	CLASSROOM EQUIP/FURNITURE		0		0
10	E	003	1110	4130	0 00 0	COPY PAPER - WO	2,500	1,851	5,200	1,234
10	E	003	1110	4140	0 00 0	SCIENCE SUPPLIES	3,719	853	3,500	8,427
10	E	003	1110	4150	0 00 0	Club Expenses		0		0
10	E	003	1110	4160	0 00 0	BAND	28,068	8,809	10,000	12,325
10	E	003	1110	4170	0 00 0	Foreign Language Supplies	210	1,834	4,000	1,784
10	E	000	1110	4180	0 00 0	CONSUMABLES SUPPLIES		230		0
10	E	001	1110	4180	0 00 0	CONSUMABLES DL	2,000	2,311	3,000	3,759
10	E	002	1110	4180	0 00 0	CONSUMABLES WOIS	3,000	4,164	6,000	8,069
10	E	0	1110	4200	0 00 0	TEXTBOOKS (Social Studies Curriculum Supplies)	1,000	0	13,000	0
10	E	001	1110	4200	0 00 0	TEXTBOOKS - DL	1,000	1,655	1,000	0
10	E	002	1110	4200	0 00 0	TEXTBOOKS - WOIS	1,500	1,998	1,500	557
10	E	003	1110	4200	0 00 0	TEXTBOOKS - WO	3,000	0	3,000	293
10	E	003	1110	4210	0 00 0	READING WO	5,517	3,977	5,555	9,242
10	E	003	1110	4220	0 00 0	REPLACEMENT BOOKS WO	0	198	0	0
10	E	003	1110	4230	0 00 0	Math Supplies - WO	2,250	1,104	2,075	879
10	E	003	1110	4240	0 00 0	Social Studies Licenses WO	100	997	10,900	10,669
10	E	0	1110	4800	0 00 0	Technology Supplies - Memory/Computer Battery	40,000	27,917	28,864	10,054
10	E	0	1110	4801	0 00 0	Technology Supplies/Equipment - 1:1 Initiative		0		0
10	E	001	1110	4800	0 00 0	TECHNOLOGY SUPPLIES-DL	3,000	1,500	2,935	8,000
10	E	002	1110	4800	0 00 0	TECHNOLOGY SUPPLIES-WOIS	3,000	1,500	0	7,000
10	E	003	1110	4800	0 00 0	TECHNOLOGY SUPPLIES-WO	3,000	1,800	2,455	9,000
10	E	001	1110	4880	0 00 0	COPIER SUPPLIES DL	1,000	1,436	6,500	2,468
10	E	002	1110	4880	0 00 0	COPIER SUPPLIES WOIS	250	0	1,000	0
10	E	003	1110	4880	0 00 0	COPIER SUPPLIES WO	1,000	0	500	0
10	E	001	1110	4910	0 00 0	MUSIC - DL	1,000	102	400	112
10	E	002	1110	4910	0 00 0	MUSIC-WOIS	1,500	510	3,000	972
10	E	003	1110	4910	0 00 0	CHOIR/MUSIC	21,000	5,100	4,955	3,000
10	E	001	1110	4930	0 00 0	ART - DL	1,000	709	1,700	531
10	E	002	1110	4930	0 00 0	ART - WOIS	2,000	1,575	3,000	2,196
10	E	003	1110	4930	0 00 0	ART - WO	3,600	3,335	3,600	1,559
10	E	0	1110	5500	0 00 0	Capital Outlay more than \$2000 (E-Rate Projects)	45,500	81,769	85,500	45,919
10	E	001	1110	5500	0 00 0	ED. CAPITAL DL more than \$2000	0	0	0	2,509
10	E	002	1110	5500	0 00 0	ED. CAPITAL WOIS more than \$2000	0	0	0	0
10	E	003	1110	5500	0 00 0	ED. CAPITAL WO more than \$2000	2,000	885	4,000	3,481
10	E	0	1110	7000	0 00 0	CAPITAL EQUIP - New Computers/Equip	20,000	6,337	20,000	49,187
10	E	001	1110	7000	0 00 0	ED. CAPITAL DL	0	0	0	5,898
10	E	002	1110	7000	0 00 0	ED. CAPITAL WOIS	0	0	500	0
10	E	003	1110	7000	0 00 0	ED. CAPITAL WO	2,000	0	2,000	0
10	E	0	1110	7000	0 00 0	Capital Outlay-Equipment				
10	E	0	1110	6200	0 00 0	TAW INTEREST				
10	E	0	1110	6400	0 00 0	Dues				
*TOTAL						4,989,207		5,201,343	5,014,752	4,553,734
10	E	001	1125	1000	0 00 370500	PRE - K SALARIES TCHR	242,806	222,949	160,413	178,568
10	E	001	1125	1501	0 00 370500	PRE - K SALARIES AIDE - Grant	23,034	20,940	21,169	19,494
10	E	001	1125	1501	0 00 460000	PRE - K SALARIES AIDE	15,168	13,789	0	13,789
10	E	001	1125	2110	0 00	PRE - K TRS BOARD .92%+ .58% SURCHARGE	7,163	2,890	4,732	2,693
10	E	001	1125	2200	0 00 370500	PRE - K BENEFITS -Grant	34,202	33,206	31,157	40,585
10	E	001	1125	2200	0 00 0	PRE - K BENEFITS Non-Grant	0	0	2,000	0
10	E	001	1125	3000	0 00 370500	PRE - K Purchased Services (Assembly)	0	0	0	0
10	E	001	1125	4100	0 00	PRE - K SUPPLIES	1,500	1,170	3,000	2,259
10	E	001	1125	5500	0 00 370500	PRE - K CAPITAL OUTLAY	0	131	0	303
*TOTAL						323,873		281,514	232,033	243,902
10	E	0	1200	1000	0 00 0	Adaptive PE Salaries (.04)	0	0	0	0
10	E	0	1200	2110	0 00 0	TRS Employer Share	0	0	0	0
*TOTAL						0		0	0	0
10	E	0	1212	3000	0 00 0	BD Therapy Services	0	0	0	0
*TOTAL						0		0	0	0
10	E	0	1205	1000	0 00 0	LD TCHR SALARIES				
10	E	001	1205	1001	0 00 0	LD TCHR SALARIES - DL	183,884	186,747	258,741	177,958
10	E	002	1205	1001	0 00 0	LD TCHR SALARIES - WOIS	190,388	180,361	190,689	170,159
10	E	003	1205	1001	0 00 0	LD TCHR SALARIES - WO	267,287	206,462	239,805	217,729
10	E	0	1205	1003	0 00 0	SUMMER SCH SALARIES	0	0	0	0
10	E	0	1205	1003	0 00 430000	SUMMER SCH SALARIES - Title 1	0	0	0	0
10	E	0	1205	1110	0 00 0	Afterschool Tutoring - Spec Educ	100	0	150	0
10	E	001	1205	1130	0 00 0	Missed Plan Period - Spec Educ - DL	50	0	150	0
10	E	002	1205	1130	0 00 0	Missed Plan Period - Spec Educ - WOIS	100	0	200	0
10	E	003	1205	1130	0 00 0	Missed Plan Period - Spec Educ - WO	100	0	200	0
10	E	001	1205	1140	0 00 0	Before/Afterschool Mtg - Spec Educ - DL	100	0	250	0
10	E	002	1205	1140	0 00 0	Before/Afterschool Mtg - Spec Educ - WOIS	1,000	1,091	1,000	895
10	E	003	1205	1140	0 00 0	Before/Afterschool Mtg - Spec Educ - WO	300	297	500	440
10	E	0	1205	1502	0 00 0	LD CLERK SALARIES	0	14,473	0	18,776
10	E	001	1205	1502	0 00 0	LD CLERK SALARIES - DL	71,848	65,316	89,500	86,897
10	E	002	1205	1502	0 00 0	LD CLERK SALARIES - WOIS	59,293	53,903	123,500	82,074
10	E	003	1205	1502	0 00 0	LD CLERK SALARIES - WO	38,500	35,000	60,000	15,359
10	E	0	1205	1502	0 00 462000	IDEA LD CLERK SALARIES	157,149	146,868	150,004	55,743

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						21-22	Draft	20-21	20-21	19-20
10	E	0	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE	3	0	4	0
10	E	001	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - DL	5,429	2,578	7,645	2,653
10	E	002	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WOIS	5,649	2,283	5,661	2,642
10	E	003	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WO	7,897	2,584	7,095	2,992
10	E	0	1205	2200	0 00 0	BENEFITS-LD SERV	0	0	0	0
10	E	001	1205	2200	0 00 0	BENEFITS-LD SERV - DL	105,059	101,999	72,844	69,375
10	E	002	1205	2200	0 00 0	BENEFITS-LD SERV - WOIS	54,869	53,271	84,865	80,824
10	E	003	1205	2200	0 00 0	BENEFITS-LD SERV - WO	60,598	58,833	75,722	72,117
10	E	0	1205	2200	0 00 462000	BENEFITS-LD SERV	0	0	0	0
10	E	0	1205	3100	0 00 0	LD Services - Spec Educ Database Annual License	8,000	7,016	8,000	6,889
10	E	0	1205	3100	0 00 462000	Special Education Purchased Service - IDEA	9,500	18,000	9,500	15,191
10	E	0	1205	3130	0 00 0	LD Services-Medicaid Outreach Fee	1,000	0	1,000	0
10	E	0	1205	3230	0 00 0	LD Services-Professional Services/Consultants	1,000	3,433	1,000	19
10	E	0	1205	3320	0 00 0	LD Services - Workshops	0	40	0	0
10	E	0	1205	4100	0 00 0	LD SUPPLIES/Intervention Materials	5,000	4,196	13,000	488
10	E	0	1205	4100	0 00 462000	IDEA Supplies - Chromebooks/lpads and cases	36,337	36,031	36,337	8,217
10	E	001	1205	4100	0 00 0	SUPPLIES DL	2,000	1,608	3,000	1,959
10	E	002	1205	4100	0 00 0	SUPPLIES WOIS	2,000	16	2,000	0
10	E	003	1205	4100	0 00 0	SUPPLIES WO	2,000	2,184	2,000	362
10	E	0	1205	4104	0 00 0	Summer School Special Education Supplies	4,000	0	8,000	0
10	E	0	1205	4110	0 00 0	Special Education Testing Supplies	0	0	0	0
10	E	0	1205	4110	0 00 462000	IDEA Supplies	2,000	0	3,000	0
10	E	001	1205	4110	0 00 0	SUPPLIES DL - LOP	0	409	0	1,408
10	E	0	1205	7000	0 00 0	Capital Outlay	1,000	0	1,000	0
10	E	002	1205	7000	0 00 0	Capital Outlay less than \$2000 - WOIS	2,000	3,805	2,000	0
*TOTAL						1,285,441		1,148,790	1,463,581	1,091,165
10	E	0	1225	1000	0 00 460000	Spec Educ E.C Salaries Tchr (pd through grant)	0	0	0	0
10	E	0	1225	1000	0 00 0	Spec Educ E.C Salaries Tchr	0	0	0	0
10	E	0	1225	1502	0 00 0	Spec Educ E.C Salaries Aide	17,943	16,311	16,150	28,582
10	E	0	1225	1502	0 00 460000	Spec Educ E.C Salaries Aide (pd through grant)	11,939	10,854	13,987	10,891
10	E	0	1225	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - DL	0	0	0	0
10	E	0	1225	2130	0 00 460000	Spec Educ Early Childhood TRS Board Contr 9.85%	0	0	0	0
10	E	0	1225	2200	0 00 0	Spec Educ E.C Benefits Tchr/Aide	9,611	8,899	11,144	10,319
10	E	0	1225	3000	0 00 460000	Spec Educ E.C Contractual Services	0	0	0	0
10	E	0	1225	3004	0 00 460000	Spec Educ E.C Software applications	0	0	0	0
10	E	0	1225	4100	0 00 0	Spec Educ E.C Supplies - Non Grant	500	0	1,000	1,167
10	E	0	1225	4100	0 00 460000	Spec Educ E.C Supplies	0	0	0	312
10	E	0	1225	5000	0 00 460000	Spec Educ E.C Capitalized Equipment	0	0	0	0
10	E	0	1225	7000	0 00 460000	Spec Educ E.C. Capital Outlay	250	0	250	0
*TOTAL						40,243		39,036	52,116	51,272
10	E	0	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant)	0	0	0	0
10	E	001	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant) - DL	67,068	38,858	63,893	61,288
10	E	002	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant) - WOIS	72,401	39,645	68,973	66,453
10	E	003	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant) - WO	57,723	41,795	81,875	78,550
10	E	001	1250	1110	0 00 430000	TITLE I Grant Afterschool Tutorial	19,718	0	5,000	0
10	E	003	1250	1110	0 00 430000	TITLE I Grant Afterschool Tutorial	0	0	0	0
10	E	0	1250	2110	0 00 430000	Title 1 - TRS Employer Portion	0	0	0	0
10	E	001	1250	2110	0 00 0	Title 1 - TRS Employer Portion - DL	2,560	428	2,032	928
10	E	002	1250	2110	0 00 0	Title 1 - TRS Employer Portion - WOIS	2,136	428	2,035	1,002
10	E	003	1250	2110	0 00 0	Title 1 - TRS Employer Portion - WO	1,703	429	2,415	1,190
10	E	0	1250	2111	0 00 430000	TITLE I - TRS 10.31%	0	0	0	0
10	E	001	1250	2111	0 00 430000	TITLE I - TRS 10.31% - DL	8,948	3,961	6,786	6,597
10	E	002	1250	2111	0 00 430000	TITLE I - TRS 10.31% - WOIS	7,465	4,036	6,794	7,121
10	E	003	1250	2111	0 00 430000	TITLE I - TRS 10.31% - WOMS	5,951	4,315	8,065	8,453
10	E	0	1250	2200	0 00 430000	TITLE 1 GRANT-BENEFITS	0	0	0	0
10	E	0	1250	2200	0 00 0	Reading Essentials Benefits	0	0	0	0
10	E	002	1250	3004	0 00 0	Reading Essentials Software	0	0	0	0
10	E	0	1250	3004	0 00 430000	Title I - Professional Development	0	15,788	5,000	22,275
10	E	0	1250	4100	0 00 499800	Grant Supplies - ESSER	185,000	66,591	0	524
10	E	001	1250	4100	0 00 430000	TITLE I SUPPLIES - Grant - DL	0	0	0	0
10	E	002	1250	4100	0 00 430000	TITLE I SUPPLIES - Grant - WOIS	44,600	2,200	0	2,751
10	E	001	1250	4100	0 00 0	REMEDIAL READING SUPPLIES - DL	100	201	100	1,406
10	E	002	1250	4100	0 00 0	REMEDIAL READING SUPPLIES - WOIS	150	188	500	143
10	E	003	1250	4100	0 00 0	REMEDIAL READING SUPPLIES - WO	350	981	2,000	0
10	E	0	1250	5500	0 00 430000	TITLE I SUPPLIES - Grant - Capital Outlay >\$2000	0	0	0	0
10	E	0	1250	7000	0 00 430000	TITLE I SUPPLIES - Grant - Capital Outlay <\$2000	0	0	0	0
*TOTAL						475,872		219,842	255,468	258,679
10	E	0	1255	1000	0 00 499800	Teacher Salaries - ESSER	152,702	0	0	0
10	E	001	1255	1000	0 00 0	Reading Essentials Teacher Salaries - DL	55,000	109,276	87,372	79,779
10	E	002	1255	1000	0 00 0	Reading Essentials Teacher Salaries - WOIS	147,625	228,063	185,394	174,716
10	E	003	1255	1000	0 00 0	Reading Essentials Teacher Salaries - WO	75,696	125,170	150,441	140,863
10	E	0	1255	2110	0 00 0	TRS Employer Share	15,000	0	0	0
10	E	001	1255	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - DL	1,623	4,010	2,577	1,208
10	E	002	1255	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WOIS	4,355	5,997	5,469	2,695
10	E	003	1255	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WO	2,233	5,944	4,438	2,124
10	E	0	1255	2200	0 00 0	Benefits - Reading Essentials	0	0	0	0
10	E	001	1255	2200	0 00 0	Benefits - Reading Essentials - DL	18,687	17,798	21,670	20,638
10	E	002	1255	2200	0 00 0	Benefits - Reading Essentials - WOIS	9,363	8,917	10,860	10,343
10	E	003	1255	2200	0 00 0	Benefits - Reading Essentials - WO	33,871	32,258	38,821	36,973
10	E	0	1255	4101	0 00 0	Math Support Supplies	0	0	0	0
*TOTAL						516,154		537,433	507,044	469,339
10	E	0	1500	1001	0 00 0	ATHLETIC EXTRA DUTY STIPENDS	7,000	0	4,706	11,843
10	E	0	1500	1002	0 00 0	COACHING STIPENDS	35,000	0	797	48,477
10	E	0	1500	2110	0 00 0	TRS Employer Share	1,239	71	0	751
10	E	0	1500	3151	0 00 0	REFEREES/OFFICIALS	0	0	0	6,019
10	E	0	1500	3232	0 00 0	Interscholastic PE Maint Service	0	0	0	0
10	E	0	1500	4100	0 00 0	Interscholastic PE Equipment	0	0	0	0

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

							PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
							21-22	Draft	20-21	20-21	19-20	
10	E	001	1500	4100	0	00 0	PE SUPPLIES - DL	1,000		2,384	1,000	2,320
10	E	002	1500	4100	0	00 0	PE SUPPLIES - WOIS	1,000		692	1,000	150
10	E	003	1500	4100	0	00 0	PE SUPPLIES-WO	18,000		1,667	2,500	1,791
10	E	003	1500	4110	0	00 0	Interscholastic PE Equipment	2,000		0	2,000	0
10	E	003	1500	7000	0	00 0	CAPITAL OUTLAY	0		0	0	0
						*TOTAL		65,239		10,316	6,500	71,352
10	E	0	1600	1003	0	00 0	SUMMER SCH SALARIES	105,000		173,467	100,000	104,730
10	E	0	1600	2110	0	00 0	TRS Employer Share	3,056		6,100	2,910	4,494
10	E	0	1600	3230	0	00 0	SUMMER SCH PROF SERVICES	500		0	5,000	0
10	E	0	1600	4100	0	00 0	Summer School Supplies	10,000		1,016	12,000	16,389
10	E	0	1601	1003	0	00 0	Summer School Enrichment Salaries	750		0	3,000	0
10	E	0	1601	2110	0	00 0	TRS Employer Share	22		0	89	0
						*TOTAL		119,328		180,583	122,999	125,613
10	E	0	1650	1000	0	00 0	GIFTED PROG SALARIES					
10	E	001	1650	1000	0	00 0	GIFTED PROG SALARIES - DL	0		9,811	0	30,442
10	E	002	1650	1000	0	00 0	GIFTED PROG SALARIES - WOIS	88,192		0	83,200	0
10	E	003	1650	1000	0	00 0	GIFTED PROG SALARIES - WO			0	60,000	0
10	E	0	1650	2110	0	14 0	TRS Employer Share					
10	E	001	1650	2110	0	14 0	TRS Employer Share - DL	0		0	0	297
10	E	002	1650	2110	0	14 0	TRS Employer Share - WOIS	2,602		0	2,454	-25
10	E	003	1650	2110	0	14 0	TRS Employer Share - WO	0		0	1,770	0
10	E	001	1650	2200	0	00 0	GIFTED PROGRAM-BENEFITS - DL	0		2,371	0	24
10	E	002	1650	2200	0	00 0	GIFTED PROGRAM-BENEFITS - WOIS	18,000		35,595	18,000	30,957
10	E	003	1650	2200	0	00 0	GIFTED PROGRAM-BENEFITS - WO	15,000		0	15,000	0
10	E	0	1650	3161	0	00 0	GIFTED PROG Testing Services	2,000		0	2,000	0
10	E	0	1650	3320	0	00 0	GIFTED PROG Staff Development	0		0	0	0
10	E	0	1650	4100	0	00 0	GIFTED PROG SUPPLIES	500		0	500	0
10	E	001	1650	4100	0	00 0	GIFTED PROG SUPPLIES-DL	150		0	300	217
10	E	002	1650	4100	0	00 0	GIFTED PROG SUPPLIES-WOIS	1,000		0	1,500	3,504
10	E	003	1650	4100	0	00 0	GIFTED PROG SUPPLIES-WO	250		0	250	0
						*TOTAL		127,694		47,777	184,974	65,416
10	E	001	1800	1000	0	00 493200	Title 2 - Class-size Reduction Salary (pd through grant)	0		0	0	0
10	E	0	1800	1000	0	00 440000	Title 4 - Salaries	14,731			15,132	
10	E	0	1800	1000	0	00 330500	BILINGUAL GRANT SALARIES	0		10,862	0	32,586
10	E	0	1800	1000	0	00 0	Language Program Coor Salary	0		0	0	0
10	E	001	1800	1000	0	00 330500	Bilingual Salaries - DL	0		0	0	0
10	E	001	1800	1000	0	00 0	Bilingual Salaries - DL	224,303		253,785	256,470	243,554
10	E	002	1800	1000	0	00 0	Bilingual Salaries - WOIS	508,704		389,521	462,872	353,192
10	E	002	1800	1000	0	00 330500	Bilingual Salaries - WOIS	0		98,675	0	93,202
10	E	003	1800	1000	0	00 0	Bilingual Salaries - WO	124,246		178,288	182,928	172,327
10	E	003	1800	1000	0	00 330500	Bilingual Salaries - WO	0		0	0	0
10	E	0	1800	1100	0	00 490900	Title III Grant - Stipends	4,500		7,032	21,105	21,105
10	E	0	1800	1103	0	00 0	Dual Language Classroom Stipend			0		0
10	E	001	1800	1103	0	00 0	Dual Language Classroom Stipend - DL	17,800		12,768	16,290	10,445
10	E	002	1800	1103	0	00 0	Dual Language Classroom Stipend - WOIS	21,872		30,657	20,016	30,983
10	E	003	1800	1103	0	00 0	Dual Language Classroom Stipend - WO	4,420		0	4,045	0
10	E	0	1800	1508	0	00 330500	BILINGUAL GRANT-TCHR AIDE	0		0	0	0
10	E	000	1800	2110	0	00 0	TRS Employer Share	0		0	0	0
10	E	001	1800	2110	0	00 0	TRS Employer Share - DL	6,617		3,454	7,566	3,823
10	E	002	1800	2110	0	00 0	TRS Employer Share - WOIS	15,007		16,575	13,655	5,715
10	E	003	1800	2110	0	00 0	TRS Employer Share - WO	3,665		2,243	5,396	2,589
10	E	001	1800	2110	0	00 330500	TRS Employer Share	0		0	0	0
10	E	002	1800	2110	0	00 330500	TRS Employer Share	0		1,359	0	1,426
10	E	003	1800	2110	0	00 330500	TRS Employer Share	0		3,852	0	3,852
10	E	0	1800	2110	0	00 490900	TRS Employer Share	133		0	623	0
10	E	0	1800	2110	0	00 493200	TRS Employer Share	0		963	0	0
10	E	0	1800	2111	0	00 490900	Title 3 Grant-TRS Board Contr 10.66%	3,199		623	3,199	2,495
10	E	0	1800	2111	0	00 493200	Class-Size Reduction Grant-TRS Contr 10.66%	3,635		0	3,635	0
10	E	0	1800	2200	0	00 0	BILINGUAL GRANT - BENEFITS	0		0	0	0
10	E	001	1800	2200	0	00 0	BILINGUAL GRANT - BENEFITS - DL	79,135		76,830	65,972	84,536
10	E	002	1800	2200	0	00 0	BILINGUAL GRANT - BENEFITS - WOIS	94,996		92,229	86,520	105,089
10	E	003	1800	2200	0	00 0	BILINGUAL GRANT - BENEFITS - WO	58,851		57,137	45,423	58,444
10	E	0	1800	3000	0	00 0	Bilingual - Professional Services	750		32	1,500	-950
10	E	0	1800	3004	0	00 0	Bilingual - Professional Services	0		0	300	0
10	E	0	1800	3320	0	00 0	Bilingual Director Workshops	0		50	0	1,200
10	E	0	1800	4100	0	00 0	Bilingual Director Supplies	450		180	1,200	10,687
10	E	001	1800	4100	0	00 0	BILINGUAL SUPPLIES - DL	1,500		1,582	5,000	253
10	E	002	1800	4100	0	00 0	BILINGUAL SUPPLIES -WOIS	2,500		2,003	5,000	2,419
10	E	003	1800	4100	0	00 0	BILINGUAL SUPPLIES - WO	4,950		2,267	6,000	2,900
10	E	0	1800	4100	0	00 490900	Title III Language Acquisition Supplies	2,000		0	2,000	1,810
10	E	0	1800	4100	0	00 440000	Bilingual IEP Literacy Supplies	0		0	0	0
10	E	0	1800	4200	0	00 0	Bilingual Program Dual Lang Balanced Literacy Materials	20,000		0	20,000	0
10	E	003	1800	5000	0	00 490900	Bilingual Capital Outlay +\$2000	0		28,824	0	0
10	E	0	1800	6400	0	00 0	Bilingual Director Dues/Fees	500		0	500	0
10	E	003	1800	7000	0	00 0	Bilingual Capital Outlay -\$2000	1,000		0	1,000	0
						*TOTAL		1,219,465		1,271,790	1,253,346	1,243,681
10	E	0	1900	3320	0	00 440000	DRUG FREE GRANT Contractual Services - Discontinued	0			0	
10	E	0	1900	4100	0	00 440000	DRUG FREE GRANT SUPPLIES	0			0	
10	E	0	1910	6700	0	00 0	Private Facility Tuition	500		745	500	420
10	E	0	1912	6700	0	00 0	SPECIAL ED TUITION-Private Facility	90,000		70,155	90,000	160,163
						*TOTAL		90,500		70,900	90,500	160,583
10	E	0	2110	1000	0	00 0	SOCIAL WORK SALARIES					
10	E	001	2110	1000	0	00 0	SOCIAL WORK SALARIES - DL	53,629		44,498	55,898	49,296
10	E	002	2110	1000	0	00 0	SOCIAL WORK SALARIES - WOIS	63,836		48,998	26,507	20,830
10	E	003	2110	1000	0	00 0	SOCIAL WORK SALARIES - WO	56,421		61,078	105,526	97,362
10	E	0	2110	2110	00	00 0	TRS Employer Share			0		0
10	E	001	2110	2110	00	00 0	TRS Employer Share - DL	1,582		544	1,649	743

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
						21-22	Draft	20-21	20-21	19-20	
10	E	002	2110	2110	00 00 0	TRs Employer Share - WOIS	1,883		735	782	0
10	E	003	2110	2110	00 00 0	TRs Employer Share - WO	1,664		672	3,113	1,468
10	E	0	2110	2200	0 00 0	BENEFITS-SOCIAL WORKER	0		0	0	736
10	E	001	2110	2200	0 00 0	BENEFITS-SOCIAL WORKER - DL	9,166		8,899	10,835	10,319
10	E	002	2110	2200	0 00 0	BENEFITS-SOCIAL WORKER - WOIS	9,166		8,899	8,454	8,051
10	E	003	2110	2200	0 00 0	BENEFITS-SOCIAL WORKER - WO	9,166		8,899	21,670	20,638
10	E	001	2110	3161	0 00 0	Social Work Assessment Materials	0		0	0	0
10	E	001	2110	4100	0 00 462000	Social Work Curriculum Supplies	0		0	0	38
10	E	001	2110	4100	0 00 0	SOCIAL WORKER SUPPLIES - DL	750		48,145	750	670
10	E	002	2110	4100	0 00 0	SOCIAL WORKER SUPPLIES - WOIS	600		220	600	203
10	E	003	2110	4100	0 00 0	SOCIAL WORKER SUPPLIES - WO	350		324	500	523
10	E	001	2110	5500	0 00 0	SOCIAL WORKER CAPITAL OUTLAY - DL	0		0	0	0
*TOTAL						208,213		231,910	236,284	210,878	
10	E	0	2130	1000	0 00 0	HEALTH SERVICES SALARIES	0		0	0	0
10	E	001	2130	1000	0 00 0	HEALTH SERVICES SALARIES - DL	0		40,515	21,616	20,986
10	E	002	2130	1000	0 00 0	HEALTH SERVICES SALARIES - WOIS	50,000		6,099	37,686	36,589
10	E	003	2130	1000	0 00 0	HEALTH SERVICES SALARIES - WO	63,378		61,233	61,234	59,450
10	E	0	2131	1000	0 00 462000	OCCUPATIONAL THERAPY - SALARY (GRANT)	44,496		32,417	28,496	18,333
10	E	0	2131	1000	0 00 0	Occupational Therapy - Salary	15,000		8,583	15,000	15,000
10	E	0	2130	2110	00 00 0	TRs Employer Share	0		0	0	0
10	E	0	2130	2200	0 00 0	Occupational Therapy/Nurse - Benefits	0		0	0	0
10	E	0	2130	3000	0 00 0	OCCUPATIONAL THERAPY PURCH SERV	0		0	0	0
10	E	0	2130	2200	0 00 0	BENEFITS-HEALTH SERV	0		0	10,358	0
10	E	001	2130	2200	0 00 0	BENEFITS-HEALTH SERV - DL	0		8,974	10,358	10,024
10	E	002	2130	2200	0 00 0	BENEFITS-HEALTH SERV - WOIS	10,358		0	10,358	10,024
10	E	003	2130	2200	0 00 0	BENEFITS-HEALTH SERV - WO	3,811		7,742	3,811	10,024
10	E	001	2130	3000	0 00 0	Contractual Services - DL	0		0	0	0
10	E	002	2130	3000	0 00 0	Contractual Services - WOIS	0		0	0	0
10	E	003	2130	3000	0 00 0	Contractual Services - WO	0		0	0	0
10	E	0	2131	3000	0 00 0	Occupation Therapy Purchase Services	0		0	0	0
10	E	001	2130	3320	0 00 0	TRAVEL/WORKSHOP HEALTH SERV F.H.	400		495	400	85
10	E	0	2132	3230	0 00 462000	Physical Therapy-Contractual Services (IDEA Grant)	10,000		9,094	10,000	37,912
10	E	002	2130	3320	0 00 0	TRAVEL/WORKSHOP HEALTH SERV D.L.	50		0	200	400
10	E	003	2130	3320	0 00 0	TRAVEL/WORKSHOP HEALTH SERV WO	200		279	200	85
10	E	0	2130	4100	0 00 0	Nurse Supplies - epi-pens	450		0	500	0
10	E	001	2130	4100	0 00 0	HEALTH CLERK SUPPLIES DL	1,000		941	1,500	375
10	E	002	2130	4100	0 00 0	HEALTH CLERK SUPPLIES WOIS	1,000		1,473	1,500	1,865
10	E	003	2130	4100	0 00 0	HEALTH CLERK SUPPLIES WO	1,990		1,455	1,500	1,182
10	E	0	2131	4100	0 00 0	Occupation Therapy Supplies	450		0	500	1,606
10	E	001	2130	7000	0 00 0	HEALTH CLERK Capital Outlay under \$2k	0		0	0	0
10	E	002	2130	7000	0 00 0	HEALTH CLERK SUPPLIES Defibrillator	0		0	0	0
10	E	003	2130	7000	0 00 0	HEALTH CLERK SUPPLIES Defibrillator	0		0	0	0
*TOTAL						202,583		179,300	215,216	223,941	
10	E	0	2140	1000	0 00 0	PSYCHOLOGIST SALARY	0		0	75,291	12,198
10	E	0	2140	2110	00 00 0	TRs Employer Share	0		0	2,221	0
10	E	0	2140	2200	0 00 0	BENEFITS-PSYCHOLOGIST	0		1,978	10,835	10,319
10	E	0	2140	3230	0 00 0	PROF SERVICES - PSYCH EVAL	34,000		32,016	5,000	19,045
10	E	0	2140	4100	0 00 0	PSYCHOLOGICAL SERVICES SUPPLIES	750		0	750	1,413
*TOTAL						34,750		33,993	94,097	42,976	
10	E	0	2150	1000	0 00 0	SPEECH/LANG SALARIES/Summer Speech	0		0	0	0
10	E	001	2150	1000	0 00 0	SPEECH/LANG SALARIES/Summer Speech - DL	150,739		208,691	212,630	201,094
10	E	002	2150	1000	0 00 0	SPEECH/LANG SALARIES/Summer Speech - WOIS	22,019		0	15,000	0
10	E	003	2150	1000	0 00 0	SPEECH/LANG SALARIES/Summer Speech - WO	46,781		0	15,000	0
10	E	0	2150	2110	00 00 0	TRs Employer Share	0		0	0	0
10	E	001	2150	2110	00 00 0	TRs Employer Share - DL	4,447		2,667	6,273	3,049
10	E	002	2150	2110	00 00 0	TRs Employer Share - WOIS	650		0	443	0
10	E	003	2150	2110	00 00 0	TRs Employer Share - WO	1,380		0	443	0
10	E	0	2150	2200	0 00 0	BENEFITS SPEECH/LANG SERV	0		0	0	0
10	E	001	2150	2200	0 00 0	BENEFITS SPEECH/LANG SERV - DL	9,344		8,899	10,835	10,319
10	E	002	2150	2200	0 00 0	BENEFITS SPEECH/LANG SERV - WOIS	0		0	5,000	0
10	E	003	2150	2200	0 00 0	BENEFITS SPEECH/LANG SERV - WO	11,309		10,771	12,725	12,119
10	E	0	2150	3000	0 00 0	SPEECH/LANG SERV Contractual	0		0	0	0
10	E	0	2150	3000	0 00 462000	SPEECH/LANG SERV Contractual - IDEA Grant	0		0	0	0
10	E	0	2150	4100	0 00 462000	SPEECH/LANG SERV Supplies - IDEA Grant	0		0	0	0
10	E	001	2150	4100	0 00 0	SPEECH SUPPLIES - DL	200		0	500	2,376
10	E	002	2150	4100	0 00 0	SPEECH SUPPLIES-WOIS	150		0	150	124
10	E	003	2150	4100	0 00 0	SPEECH SUPPLIES-WO	215		104	215	0
*TOTAL						247,233		231,131	279,212	229,080	
10	E	0	2190	1000	0 00 0	Director of Student Services - Salary	0		0	0	0
10	E	0	2190	2110	0 00 0	TRs Employer Share	0		0	0	0
10	E	0	2190	2200	0 00 0	Pupil Services Benefits	0		0	0	0
10	E	0	2190	3400	0 00 0	Pupil Services - Phone Expenses	0		0	0	0
10	E	0	2190	3320	0 00 0	Pupil Services Staff Development	300		0	800	0
10	E	0	2190	4100	0 00 0	Supplies	0		0	2,000	109
10	E	001	2190	4100	0 00 0	Supplies PBIS - DL	1,000		760	1,500	280
10	E	002	2190	4100	0 00 0	Supplies PBIS - WOIS	2,000		109	2,000	322
10	E	003	2190	4100	0 00 0	Supplies PBIS - WO	2,000		1,419	1,500	394
10	E	0	2190	6400	0 00 0	Dues	250		0	250	0
*TOTAL						5,550		2,288	8,050	1,106	
10	E	0	2210	1000	0 00 0	Curriculum Director - Salary	146,460		146,460	153,783	146,460
10	E	0	2210	1100	0 00 0	Instructional Coach	197,339		0	0	0
10	E	0	2210	1100	0 00 430000	Staff Development Stipends - Title 1	18,130		0	60,000	0
10	E	001	2210	1111	0 00 0	Instructional Specialists - PreK	11,461		11,461	3,932	3,932
10	E	0	2210	1112	0 00 0	Summer Workshop Stipends	25,000		0	15,000	0
10	E	0	2210	1120	0 00 0	Staff Development Stipends (Math/Reading/Spec Educ/SEL Work)	2,500		1,489	2,500	2,600
10	E	0	2210	1500	0 00 0	Curriculum Secretary	45,441		43,693	44,100	0
10	E	0	2210	1500	1 00 0	Curriculum Secretary-Overtime	1,500		0	1,500	0

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
						21-22	Draft	20-21	20-21	19-20	
10	E	0	2210	2110	0 00 0	TRS Employer Share	4,321		2,224	4,537	2,248
10	E	0	2210	2110	0 00 430000	TRS Employer Share	1,869		432	5,910	241
10	E	0	2210	2110	0 00 370500	TRS Employer Share	60		52	60	59
10	E	0	2210	2111	0 00	TRS Employer Share	70		0	70	61
10	E	0	2210	2111	0 00 430000	Federal TRS Employer Share	0		2,728	0	1,668
10	E	0	2210	2200	0 00 0	Curriculum Benefits	30,276		29,394	20,266	19,301
10	E	0	2210	3400	0 00 0	Curr Services - Phone Expenses	1,200		1,200	1,200	1,200
10	E	0	2210	3230	0 00 0	Staff Development - Services (Humanex)	5,000		458	25,000	35,272
10	E	0	2210	3320	0 00 0	Staff Development	50,000		42,455	50,000	0
10	E	0	2210	3321	0 00 0	Staff Development - Trainers - 1:1 Initiative	5,000		12,760	20,000	19,430
10	E	0	2210	3320	0 00 370500	Pre-K Program - Workshop/Staff Development	0		0	0	0
10	E	0	2210	3320	0 00 399900	Staff Development - Hold Harmless	0		0	0	0
10	E	0	2210	3320	0 00 430000	Title I Grant-Staff Development	45,000		0	34,000	0
10	E	0	2210	3320	0 00 462000	IDEA GRANT-STAFF DEV	5,000		0	15,000	0
10	E	0	2210	3320	0 00 460000	IDEA Preschool - Staff Development	250		0	250	0
10	E	0	2210	3320	0 00 490900	Title III Grant - Staff Development	500		0	500	0
10	E	0	2210	3320	0 00 493200	Title 2 Grant - Staff Development	36,295		32,898	28,235	17,878
10	E	0	2210	4100	0 00	Supplies	7,500		9,604	7,500	6,547
10	E	0	2210	4100	0 00 490900	Title 3 Grant-Workshop Supplies	0		0	0	0
10	E	0	2210	4106	0 00	Meeting Expenses	2,000		729	4,000	3,036
10	E	0	2210	7000	0 00	Curr Expenses - Capital Outlay <\$2000	0		0	0	0
10	E	0	2210	6400	0 00	Dues	500		414	500	0
10	E	0	2210	8000	0 00	Curr Services - Termination Expenses	0		0	0	0
					<b>*TOTAL</b>		<b>642,671</b>		<b>338,450</b>	<b>497,842</b>	<b>259,934</b>
10	E	0	2220	1000	0 00 0	EDUC MEDIA SALARY / Summer Hours	0		0	0	0
10	E	001	2220	1000	0 00 0	EDUC MEDIA SALARY / Summer Hours - DL	60,000		8,617	56,051	49,444
10	E	002	2220	1000	0 00 0	EDUC MEDIA SALARY / Summer Hours - WOIS	60,000		103,832	106,137	97,953
10	E	003	2220	1000	0 00 0	EDUC MEDIA SALARY / Summer Hours - WO	55,000		105,081	46,350	0
10	E	0	2220	1500	0 00 0	MEDIA CENTER-AIDE SALARY	0		0	0	0
10	E	0	2220	2110	0 00 0	TRS Employer Share	0		0	0	0
10	E	001	2220	2110	0 00 0	TRS Employer Share - DL	1,770		0	1,654	777
10	E	002	2220	2110	0 00 0	TRS Employer Share - WOIS	1,770		1,310	3,131	1,483
10	E	003	2220	2110	0 00 0	TRS Employer Share - WO	1,623		1,576	1,367	0
10	E	0	2220	2200	0 00 0	BENEFITS EDUC MEDIA SERV	0		0	0	0
10	E	001	2220	2200	0 00 0	BENEFITS EDUC MEDIA SERV - DL	10,358		1,720	10,358	10,319
10	E	002	2220	2200	0 00 0	BENEFITS EDUC MEDIA SERV - WOIS	10,358		8,899	10,358	10,319
10	E	003	2220	2200	0 00 0	BENEFITS EDUC MEDIA SERV - WO	10,358		0	10,358	0
10	E	001	2220	3230	0 00 0	Media Center Contractual/Purchased Services - DL	1,103		2,200	1,000	1,093
10	E	002	2220	3230	0 00 0	Media Center Contractual/Purchased Services - WOIS	717		0	3,300	4,840
10	E	003	2220	3230	0 00 0	Media Center Contractual/Purchased Services - WO	717		1,000	800	4,210
10	E	001	2220	4100	0 00 0	SUPPLIES - MEDIA	500		0	1,500	922
10	E	002	2220	4100	0 00 0	MEDIA - WOIS	1,000		0	2,000	1,075
10	E	003	2220	4100	0 00 0	MEDIA SUPPLIES-WO	1,000		658	1,500	1,368
10	E	0	2220	4110	0 00 0	LIBRARY PER-CAPITA GRANT SUPPLIES	0		0	350	0
10	E	001	2220	4110	0 00 0	DL Library Target Grant	0		0	0	0
10	E	001	2220	4300	0 00 0	COLLECTION ENLARGEMENT - DL	500		0	400	0
10	E	002	2220	4300	0 00 0	COLLECTION ENLARGEMENT - WOIS	500		0	0	0
10	E	003	2220	4300	0 00 0	COLLECTION ENLARGEMENT - WO	500		0	2,000	-2,306
10	E	0	2220	4400	0 00 0	LITERATURE TO GO-DIST SHARE	0		0	0	0
10	E	002	2220	5500	0 00 0	MEDIA CAPITAL WOIS	0		0	0	0
10	E	003	2220	5500	0 00 0	MEDIA CAPITAL WO	0		0	0	0
10	E	001	2220	7000	0 00 0	EDUC MEDIA - CAPITAL OUTLAY LESS THAN \$2000	0		0	0	0
10	E	002	2220	7000	0 00 0	EDUC MEDIA - CAPITAL OUTLAY LESS THAN \$2000	0		0	0	0
10	E	003	2220	7000	0 00 0	EDUC MEDIA - CAPITAL OUTLAY LESS THAN \$2000	0		0	0	0
					<b>*TOTAL</b>		<b>217,772</b>		<b>234,893</b>	<b>258,613</b>	<b>181,498</b>
10	E	0	2230	4100	0 00 462000	IDEA Grant - Assessment Supplies	750		0	1,000	0
10	E	0	2230	4100	0 00 462000	IDEA Grant - Testing Equipment - Assessment Supplies	300		0	500	0
10	E	0	2230	4100	0 00 430000	Title I - Assessment Supplies	22,000		0	12,500	0
					<b>*TOTAL</b>		<b>23,050</b>		<b>0</b>	<b>14,000</b>	<b>0</b>
10	E	0	2310	1000	0 00 0	BRD ED SERV TREAS/SEC SALARIES/Taping Meetings	2,000		0	3,500	2,000
10	E	0	2310	2200	0 00 0	BRD ED Benefits	0		0	0	0
10	E	0	2310	3000	0 00 0	BRD ED PURCHASED SERV	20,000		22,999	20,000	16,401
10	E	0	2310	3110	0 00 0	Superintendent Search Services	0		0	0	0
10	E	0	2310	3121	0 00 0	Enrollment Projection	0		0	0	0
10	E	0	2310	3170	0 00 0	AUDIT SERVICES	16,000		18,425	16,000	10,000
10	E	0	2310	3180	0 00 0	LEGAL SERVICES	60,000		51,989	75,000	59,476
10	E	0	2310	3191	0 00 0	CRIMINAL BACKGROUND	2,000		1,239	12,000	1,481
10	E	0	2310	3320	0 00 0	Board Staff Development/Workshops	3,500		1,700	3,500	5,806
10	E	0	2310	3500	0 00 0	PUBLICATIONS/ADVERTISING	6,000		100	6,000	449
10	E	0	2365	3800	0 00 0	UNEMPLOYMENT	35,000		7,513	45,000	639
10	E	0	2365	3810	0 00 0	INS-WORKERS COMP	28,141		28,141	46,736	0
10	E	0	2365	3820	0 00 0	TORT LIAB INSURANCE-CLIC+Student Ins	13,375		12,159	26,887	35,902
10	E	0	2310	4100	0 00 0	BRD ED SERVICES GENERAL	20,000		12,920	20,000	18,566
10	E	0	2310	4400	0 00 0	NEWS LETTERS	4,000		0	4,000	0
					<b>*TOTAL</b>		<b>210,016</b>		<b>157,184</b>	<b>278,623</b>	<b>150,719</b>
10	E	0	2321	1000	0 00 0	OFFICE OF SUPT SERVICES	234,374		227,548	238,033	227,240
10	E	0	2321	1011	0 00 0	DISTRICT SECRETARY	49,441		46,683	48,000	59,410
10	E	0	2321	1012	1 00 0	DIST SECY-OVERTIME/TEMP SAL	1,000		0	1,000	0
10	E	0	2321	2110	0 00 0	TRS Employer Share	11,528		13,528	9,004	11,004
10	E	0	2321	2112	0 00 0	TRS Board Paid TRS	20,883		19,888	25,260	24,057
10	E	0	2321	2200	0 00 0	OFFICE OF SUPT SERVICE BENEFITS	39,612		38,458	9,983	9,973
10	E	0	2321	3141	0 00 0	OFFICE OF SUPT Travel Allowance	2,400		2,432	2,400	2,400
10	E	0	2321	3180	0 00 0	OFFICE OF SUPT Legal Services	0		0	0	0
10	E	0	2321	3320	0 00 0	OFFICE OF SUPT Professional Development	10,000		2,644	10,000	12,588
10	E	0	2321	3401	0 00 0	POSTAGE/MAILING	3,500		2,605	3,500	3,865
10	E	0	2321	4100	0 00 0	OFFICE OF SUPT SUPPLIES	8,000		12,528	8,000	9,806
10	E	0	2321	4110	0 00 0	OFFICE OF SUPT TRAVEL/MOVING EXPENSES	0		501	0	0
10	E	0	2321	6400	0 00 0	OFFICE OF SUPT DUES/FEES	4,000		2,606	4,000	4,233

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						21-22	Draft	20-21	20-21	19-20
10	E	0	2321	7000	0 00 0					
						CAP OUTLAY	0	0	0	0
10	E	0	2321	8000	0 00 0	OFFICE OF SUPT Termination Expenses	0	0	0	0
						<b>*TOTAL</b>	<b>384,737</b>	<b>369,422</b>	<b>359,180</b>	<b>364,576</b>
10	E	0	2190	1000	0 00 0	Student Services - Salary				
10	E	0	2330	1000	0 00 0	Director of Student Services - Salary	120,000	139,013	70,000	68,584
10	E	0	2330	1011	0 00 0	Spec Educ Secretary Salary	0	0	0	0
10	E	0	2330	1012	0 00 0	Spec Educ Secretary - Overtime	300	0	300	0
10	E	0	2330	2110	0 00 0	TRS Employer Share	3,540	2,085	2,065	1,029
10	E	0	2330	2200	0 00 0	Director of Student Services - Benefits	11,000	3,562	11,000	4,275
10	E	0	2330	3141	0 00 0	Director of Student Services - Travel Expenses	1,200	1,200	1,200	0
10	E	0	2330	3320	0 00 0	Director of Student Services - Workshops/Staff Dev	1,500	0	1,500	0
10	E	0	2330	4100	0 00 0	Director of Student Services - Supplies	1,000	1,114	1,000	0
10	E	0	2330	5500	0 00 0	Director of Student Services - Capital Outlay	0	0	0	0
10	E	0	2330	6400	0 00 0	Director of Student Services - Dues	400	589	400	0
10	E	0	2330	7000	0 00 0	Director of Student Services - Capital Outlay	0	0	0	0
						<b>*TOTAL</b>	<b>138,940</b>	<b>147,563</b>	<b>87,465</b>	<b>73,888</b>
10	E	0	2410	1000	0 00 0	PRINCIPAL SALARIES				
10	E	01	2410	1000	0 00 0	PRINCIPAL SALARIES - DL	130,000	57,803	125,587	59,803
10	E	02	2410	1000	0 00 0	PRINCIPAL SALARIES - WOIS	129,725	128,008	126,808	124,315
10	E	03	2410	1000	0 00 0	PRINCIPAL SALARIES - WO	218,666	230,402	218,750	262,504
10	E	0	2410	1011	0 00 0	PRINC SECY SALARIES	0	0	0	0
10	E	01	2410	1011	0 00 0	PRINC SECY SALARIES - DL	63,219	57,472	66,950	73,772
10	E	02	2410	1011	0 00 0	PRINC SECY SALARIES - WOIS	72,853	66,230	55,620	40,700
10	E	03	2410	1011	0 00 0	PRINC SECY SALARIES - WO	49,038	44,580	43,282	64,820
10	E	0	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP	0	0	0	0
10	E	01	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP - DL	1,000	126	1,000	1,096
10	E	02	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP - WOIS	4,000	2,000	2,000	2,970
10	E	03	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP - WO	1,000	0	1,000	0
10	E	0	2410	1250	0 00 0	ASST PRINC SALARY	0	0	0	0
10	E	0	2410	2110	0 00 0	TRS Employer Share	0	0	0	0
10	E	01	2410	2110	0 00 0	TRS Employer Share - DL	3,835	867	3,705	897
10	E	02	2410	2110	0 00 0	TRS Employer Share - WOIS	3,827	1,902	3,741	1,847
10	E	03	2410	2110	0 00 0	TRS Employer Share - WO	6,451	3,252	6,453	3,955
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV	0	0	0	0
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV - DL	19,085	18,529	26,186	25,423
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV - WOIS	23,370	22,690	30,258	29,376
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV - WO	42,798	41,552	57,020	55,359
10	E	001	2410	3000	0 00 0	Purchase Services - DL	0	0	0	0
10	E	002	2410	3000	0 00 0	Purchase Services - WOIS	0	0	0	0
10	E	003	2410	3000	0 00 0	Purchase Services - WO	0	0	0	0
10	E	003	2410	3141	0 00 0	Mileage Reimb - WO	0	0	0	0
10	E	002	2410	3230	0 00 0	CONTRACTUAL SERV - WOIS	0	0	0	0
10	E	001	2410	3320	0 00 0	WORKSHOP/TRAVEL - DL	1,000	1,200	1,800	1,200
10	E	002	2410	3320	0 00 0	WORKSHOP/TRAVEL - WOIS	800	788	800	308
10	E	003	2410	3320	0 00 0	WORKSHOP/TRAVEL WO	1,250	2,848	1,250	2,599
10	E	001	2410	4100	0 00 0	PRINCIPAL GEN SUPPLY DL	3,000	2,836	2,500	3,295
10	E	002	2410	4100	0 00 0	PRINCIPAL GEN SUPPLY WOIS	3,000	883	1,500	1,913
10	E	003	2410	4100	0 00 0	PRINCIPAL GEN SUPPLY WO	3,000	2,744	3,000	5,068
10	E	003	2410	4119	0 00 0	Graduation Supplies - WO	1,500	1,482	750	367
10	E	001	2410	5500	0 00 0	OFFICE OF PRINC DL	0	0	0	0
10	E	002	2410	5500	0 00 0	OFFICE OF PRINC WOIS	0	0	0	0
10	E	003	2410	5500	0 00 0	OFFICE OF PRINC Capital Outlay WO	0	0	0	0
10	E	001	2410	6400	0 00 0	OFFICE PRIN. Dues DL	500	0	400	50
10	E	002	2410	6400	0 00 0	OFFICE PRIN. Dues WOIS	500	634	400	399
10	E	003	2410	6400	0 00 0	OFFICE PRIN. Dues WO	1,000	699	600	399
10	E	001	2410	7000	0 00 0	OFFICE OF PRINC DL Less than \$2000	0	0	0	0
10	E	002	2410	7000	0 00 0	OFFICE OF PRINC WOIS Less than \$2000	250	0	1,000	0
10	E	003	2410	7000	0 00 0	OFFICE OF PRINC Capital Outlay WO Less \$2000	250	0	500	0
10	E	003	2410	8000	0 00 0	Termination Expenses	0	0	0	0
						<b>*TOTAL</b>	<b>784,918</b>	<b>684,334</b>	<b>806,527</b>	<b>762,436</b>
10	E	0	2510	1000	0 00 0	Director of Business and Operations	108,112	105,441	105,441	105,441
10	E	0	2510	2110	0 00 0	TRS Employer Share	0	0	0	0
10	E	0	2510	2160	0 00 0	TRS Penalty/ERO EMPLOYER PAYMENT	0	0	0	0
10	E	0	2510	2200	0 00 0	BUSINESS MGR Benefits	19,191	18,277	30,816	8,093
10	E	0	2510	3000	0 00 0	BUS SERV-Professional Services	7,500	5,000	0	0
10	E	0	2510	3320	0 00 0	BUS SERV-WORKSHOP/TRAVEL	1,000	299	1,000	2,247
10	E	0	2510	3400	0 00 0	BUS SERV-Phone Expenses	1,200	1,200	1,200	1,200
10	E	0	2510	4100	0 00 0	SUPPLIES	500	397	500	446
10	E	0	2510	7000	0 00 0	BUSINESS SERV CAPITAL OUTLAY	1,500	0	1,500	0
10	E	0	2510	6400	0 00 0	DUES	600	880	600	870
						<b>*TOTAL</b>	<b>139,603</b>	<b>126,494</b>	<b>141,057</b>	<b>118,296</b>
10	E	0	2520	1000	0 00 0	FISCAL SERV SALARIES	115,034	112,779	115,000	117,402
10	E	0	2520	1012	0 00 0	FISCAL SERV OVERTIME/TEMP	500	0	500	367
10	E	0	2520	2200	0 00 0	FISCAL SERVICES EMPLOYEE BENEFITS	15,871	15,408	20,545	19,947
10	E	0	2520	3141	0 00 0	Mileage Reimb	100	0	100	81
10	E	0	2520	3230	0 00 0	PROFESSIONAL SERVICES	1,500	3,728	1,500	2,796
10	E	0	2520	3320	0 00 0	TRAVEL/WORKSHOP	1,000	570	1,000	4,271
10	E	0	2520	4100	0 00 0	BOOKKEEPER SUPPLIES	500	546	500	856
10	E	0	2520	4110	0 00 0	DISTRICT OFFICE SUPPLIES	7,000	3,896	7,000	6,288
10	E	0	2520	7000	0 00 0	BOOKKEEPER Capital Outlay	2,500	1,519	2,500	3,673
						<b>*TOTAL</b>	<b>144,005</b>	<b>138,446</b>	<b>148,645</b>	<b>155,682</b>
10	E	0	2524	3110	0 00 0	Financial System Annual Costs/Services- Skyward	15,000	13,460	15,000	13,780
						<b>*TOTAL</b>	<b>15,000</b>	<b>13,460</b>	<b>15,000</b>	<b>13,780</b>
10	E	0	2540	3231	0 00 0	EQUIPMENT MAINT SERVICE - Copiers	21,000	21,288	21,000	18,467
						<b>*TOTAL</b>	<b>21,000</b>	<b>21,288</b>	<b>21,000</b>	<b>18,467</b>



**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	PROPOSED 21-22 BUDGET	Prior Budget Draft	ACTUAL 20-21 as of 6-30-2021	ADOPTED 20-21 BUDGET	ACTUAL 19-20 as of 6-30-2020
	DISTRICT WIDE					
	OPERATION AND MAINTENANCE OF PLANT SERV.					
	SALARIES					
20 0 2540 1000 00 00 0	O/M SALARIES	186,000	176,300	185,082	174,000	162,407
20 0 2540 1010 00 00 0	O+M STIPENDS-Bldg Use	500		0	1,500	7,211
20 0 2540 1012 00 00 0	O & M OVERTIME	1,500		1,214	1,500	1,290
20 0 2540 1202 00 00 0	SUMMER WORK SALARIES	2,000		0	2,000	0
	*TOTAL	190,000		186,297	179,000	170,908
	EMPLOYEE BENEFITS					
20 0 2540 2200 00 00 0	BENEFIT-O/M	30,395		29,510	35,179	34,155
	*TOTAL	30,395		29,510	35,179	34,155
	PURCHASED SERVICES					
20 0 2540 3200 00 00 0	Bank Fees	1,500		2,034	1,300	1,412
20 0 2540 3141 00 00 0	Travel/Mileage Reimbursement	1,500		1,797	600	1,589
20 0 2540 3100 00 00 0	Architectural Services	0		0	0	0
20 0 2540 3190 00 00 392500	Architectural Services - Maintenance Grant	0		0	0	0
20 0 2540 3202 00 00 0	SNOW REMOVAL/GRASS CUTTING	50,000		48,875	60,000	80,608
20 0 2540 3210 00 00 0	DISPOSAL	23,000		15,764	23,000	29,876
20 0 2540 3220 00 00 0	CLEANING SERVICES	280,000		339,500	260,000	285,425
20 0 2540 3230 00 00 0	Purchased Services	0		12,333	0	20,887
20 0 2540 3232 00 00 0	OPERATION MAINT GEN MAINT	120,000		36,119	110,000	105,667
20 0 2540 3320 00 00 0	Staff Development/Training	1,000		753	1,000	1,510
20 0 2540 3400 00 00 0	TELEPHONE / INTERNET	35,000		13,816	55,000	30,346
20 0 2540 3700 00 00 0	WATER/SEWER SERVICES	12,000		-1,755	12,000	10,335
20 0 2365 3820 00 00 0	BUILDING LIABILITY INS-CLIC	11,115		0	26,887	11,017
	*TOTAL	535,115		469,236	549,787	578,672
	SUPPLIES AND MATERIALS					
20 0 2540 4100 00 00 0	GENERAL SUPPLIES & WO PA Sound System	120,000		88,462	110,000	76,628
20 0 2540 4640 00 00 0	Gasoline Supplies	7,000		5,118	7,000	3,277
20 0 2540 4650 00 00 0	NATURAL GAS	40,000		21,768	50,000	39,328
20 0 2540 4660 00 00 0	ELECTRICITY	210,000		162,548	220,000	200,432
	*TOTAL	377,000		277,897	387,000	319,666
	CAPITAL OUTLAY					
20 0 2540 5500 00 00 0	CAP OUTLAY	0		0	0	0
20 0 2540 5500 00 00 0	OPER/MAINT Capital Outlay	0		0	0	0
20 0 2540 5750 00 00 0	OPER/MAINT Capital Outlay - Facility Maint Plan Work	0		14,073	165,085	101,087
	*TOTAL	0		14,073	165,085	101,087
	CAPITAL OUTLAY LESS THAN \$2000					
20 0 2540 7000 00 00 0	CAP OUTLAY	25,000		8,207	30,000	6,122
	**TOTAL	25,000		8,207	30,000	6,122
	OTHER OBJECTS					
20 0 4120 6001 00 00 0	SEDOL OPER/MAINT ASSESSMENTS	30,000		21,511	30,000	16,562
	*TOTAL	30,000		21,511	30,000	16,562
	**TOTAL	1,187,510		1,006,730	1,376,051	1,227,172
	PROVISION FOR CONTINGENCIES					
20 0 6000 600 00 00 0	OTHER OBJECTS	50,000		0	30,000	0
	*TOTAL	50,000		0	30,000	0
	PROVISION FOR CONTINGENCIES					
20 E 0 8400 0 0 00 0	Technology Lease Payments Transfer to Debt Serv-Principal	0		0	0	0
20 E 0 8710 0 0 00 0	Transfer to Pay Interest on Revenue Bonds	0		0	234,915	0
	*TOTAL	0		0	234,915	0
	***TOTAL	1,237,510		1,006,730	1,640,966	1,227,172
	****TOTAL	1,237,510		1,006,730	1,640,966	1,227,172

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(DEBT SERVICE FUND)**

ACCOUNT NUMBER	DESCRIPTION	PROPOSED 21-22 BUDGET	ACTUAL 20-21 as of 6-30-2021	ADOPTED 20-21 BUDGET	ACTUAL 19-20 as of 6-30-2020
	DISTRICT WIDE				
	BONDS				
	CAPITAL OUTLAY				
30 0 5400 6000 00 00 0	BONDS BANK CHARGE DISTR	4,000	3,150	4,500	2,650
	*TOTAL	4,000	3,150	4,500	2,650
	OTHER OBJECTS				
30 0 5200 6200 00 00 0	INTEREST ON BONDS	450,934	474,925	474,924	436,256
30 0 5200 612 00 00 0	SEDOL BLDG BONDS - Interest	0	0	0	0
30 0 5250 600 00 00 0	Working Cash Loan - Interest	0	0	0	0
30 0 5270 620 00 00 0	UNICOM Payment - Interest	0	0	0	0
30 0 5280 6200 00 00 0	Tech Loan - Interest	0	0	0	0
	*TOTAL	450,934	474,925	474,924	436,256
	**TOTAL	450,934	474,925	474,924	436,256
	DEBT SERVICES - BOND PRINCIPAL RETIRED				
	OTHER OBJECTS				

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
					21-22	Draft	20-21	20-21	19-20	
30	0	5300	6100	00 00 0	DEBT SERV BND PRNPL RET	825,000		800,000	800,000	435,000
30	0	5300	612	00 00 0	SEDOL BLDG BONDS - Principal	0		0	0	0
30	0	5370	6200	00 00 0	Tech Loan Interest Payment	0		3,732	5,621	5,621
30	0	5370	6100	00 00 0	Tech Loan - Principal	113,150		132,672	130,782	130,782
30	0	5380	6100	00 00 0	Tech Loan Principal 1:1 Initiative	0		0	0	0
30	0	5400	610	00 00 0	Working Cash Loan Repayment	0		0	0	0
					OTHER OBJECTS	938,150		936,404	936,404	571,404
					*TOTAL	938,150		936,404	936,404	571,404
					**TOTAL	938,150		936,404	936,404	571,404
Transfer of Interest 8140										
30	0	8140	000	00 00 0	PRMT TRANSF OF INTEREST	100		0	100	0
					*TOTAL	100		0	100	0
					**TOTAL	100		0	100	0
					***TOTAL	1,393,184		1,414,479	1,415,928	1,010,310
					****TOTAL	1,393,184		1,414,479	1,415,928	1,010,310

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(TRANSPORTATION)**

					PROPOSED		ACTUAL	ADOPTED	ACTUAL	
					21-22		20-21	20-21	19-20	
					BUDGET		as of 6-30-2021	BUDGET	as of 6-30-2020	
ACCOUNT NUMBER					DESCRIPTION					
					DISTRICT WIDE					
					PUPIL TRANSPORTATION SERVICES					
					SALARIES					
40	0	2550	1000	0 00 0	TRANSPORTATION SALARY	11,836		11,716	11,836	11,716
					*TOTAL	11,836		11,716	11,836	11,716
					EMPLOYEE BENEFITS					
40	0	2550	2100	0 00 0	TRS Employer Share	0		1,334	0	0
40	0	2550	2200	0 00 0	TRANSPORTATION SALARY BENEFIT	800		591	800	788
					*TOTAL	800		1,925	800	788
					PURCHASED SERVICES					
40	0	2550	3000	0 00 0	Purchased Services - Bank Fees	500		1,017	500	706
40	0	2550	3101	0 00 0	SPORTS ACTIVITY	1,000		0	1,000	17,292
40	0	2550	3300	0 00 0	SPECIAL EDUCATION SERVICE	545,000	530,000	534,656	515,000	443,289
40	0	2550	3310	0 00 0	REGULAR TRANSPORTATION	725,000	675,000	540,530	420,000	641,302
40	0	2550	3311	1 00 0	REGULAR/PreK Non Reimb Trans and Reg Summer School	0		0	0	0
40	0	2550	3311	0 00 370500	Pre-K Grant Transportation - non reimbursable	0		0	0	0
40	0	2550	3390	0 00 0	FIELD TRIPS	0		0	0	0
40	1	2550	3390	0 00 0	FIELD TRIPS Fairhaven	0		0	0	169
40	2	2550	3390	0 00 0	FIELD TRIPS Diamond Lake	0		0	0	0
40	3	2550	3390	0 00 0	FIELD TRIPS West Oak	0		169	0	13,530
40	0	2550	3402	0 00 0	AFTER SCHOOL BUS	10,000		0	10,000	25,750
40	0	2550	3402	0 00 430000	Summer Boost Program Transp	0		0	0	0
40	0	2550	3402	0 00 490900	AFTER SCHOOL BUS DL Reading	0		0	0	0
					*TOTAL	1,281,500		1,076,373	946,500	1,142,038
					SUPPLIES AND MATERIALS					
40	0	2550	4640	0 00 0	GASOLINE (20,000 gallons)	30,000		24,506	30,000	46,199
					*TOTAL	30,000		24,506	30,000	46,199
					OTHER OBJECTS					
40	0	8140	6000	0 00 0	Contingency	8,000		0	8,000	0
					*TOTAL	8,000		0	8,000	0
					**TOTAL	1,332,136		1,114,519	997,136	1,200,740
					***TOTAL	1,332,136		1,114,519	997,136	1,200,740

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(IMRF RETIREMENT)**

					PROPOSED		ACTUAL	ADOPTED	ACTUAL	
					21-22		20-21	20-21	19-20	
					BUDGET		as of 6-30-2021	BUDGET	as of 6-30-2020	
ACCOUNT NUMBER					DESCRIPTION					
					DISTRICT WIDE					
					ELEMENTARY					
					EMPLOYEE BENEFITS					
50	0	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security	2,266		2,221	1,597	2,221
50	1	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security - DL	6		6	309	6
50	2	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security - WOIS	55		54	309	54
50	3	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security - WO	0		0	412	0
50	0	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare	6,034		5,916	3,657	5,916
50	1	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare - DL	6,871		6,736	4,172	6,736
50	2	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare - WOIS	12,684		12,435	9,322	12,435
50	3	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare - WO	43,414		22,955	22,712	22,955
					*TOTAL	71,330		50,323	42,488	50,323
					**TOTAL	71,330		50,323	42,488	50,323
					Pre-K					
					EMPLOYEE BENEFITS					
50	0	1125	213	0 00 3705	Pre-K - Social Security	771		756	1,700	756
50	1	1125	214	0 00 3705	Pre-K - Medicare	4,771		4,677	2,112	4,677
					*TOTAL	5,541		5,433	3,811	5,433
					**TOTAL	5,541		5,433	3,811	5,433

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					21-22	Draft	20-21	20-21	19-20
ADAPTIVE PE 1200									
EMPLOYEE BENEFITS									
50	0	1200	213	0 00 0	Adaptive PE - Social Security	0	0	0	0
50	0	1200	214	0 00 0	Adaptive PE - Medicare	50	0	50	0
					<b>*TOTAL</b>	50	0	50	0
					<b>**TOTAL</b>	50	0	50	0
LD 1205									
EMPLOYEE BENEFITS									
50	0	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security	1,250	1,225	361	1,225
50	0	1205	213	0 00 4620	LEARNING DISABLED (LD) - Social Security - IDEA	2,803	2,749	1,082	2,749
50	1	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security - DL	1,781	1,746	3,554	1,746
50	2	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security - WOIS	5,394	5,288	4,481	5,288
50	3	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security - WO	2,110	2,069	3,657	2,069
50	0	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare	295	290	464	290
50	0	1205	214	0 00 4620	LEARNING DISABLED (LD) - Medicare - IDEA	651	639	309	639
50	1	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare - DL	2,231	2,188	2,627	2,188
50	2	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare - WOIS	3,398	3,331	3,657	3,331
50	3	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare - WO	4,710	4,618	5,202	4,618
					<b>*TOTAL</b>	24,624	24,142	25,390	24,142
					<b>**TOTAL</b>	24,624	24,142	25,390	24,142
E/C AT RISK									
EMPLOYEE BENEFITS									
50	0	1225	213	0 00 0	EARLY CHILDHOOD (EC) - Social Security	1,411	1,384	206	1,384
50	0	1225	213	0 00 4600	EARLY CHILDHOOD (EC) - Social Security - IDEA EC	428	419	567	419
50	0	1225	213	0 00 0	EARLY CHILDHOOD (EC) - Medicare	330	324	1,597	324
50	0	1225	214	0 00 4600	EARLY CHILDHOOD (EC) - Medicare - IDEA EC	100	98	1,082	98
					<b>*TOTAL</b>	2,269	2,224	3,451	2,224
					<b>**TOTAL</b>	2,269	2,224	3,451	2,224
TITLE I									
EMPLOYEE BENEFITS									
50	0	1250	214	0 00 430000	TITLE I - Medicare		0		0
50	1	1250	214	0 00 430000	TITLE I - Medicare - DL	611	599	412	599
50	2	1250	214	0 00 430000	TITLE I - Medicare - WOIS	678	664	361	664
50	3	1250	214	0 00 430000	TITLE I - Medicare - WO	686	673	155	673
					<b>*TOTAL</b>	1,975	1,936	927	1,936
					<b>**TOTAL</b>	1,975	1,936	927	1,936
Reading Improv 1255									
EMPLOYEE BENEFITS									
50	0	1255	214	0 00 0	READING ESSENTIALS - Medicare		0		0
50	1	1255	214	0 00 0	READING ESSENTIALS - Medicare - DL	1,358	1,332	2,833	1,332
50	2	1255	214	0 00 0	READING ESSENTIALS - Medicare - WOIS	2,741	2,687	3,039	2,687
50	3	1255	214	0 00 0	READING ESSENTIALS - Medicare - WO	2,043	2,003	2,112	2,003
					<b>*TOTAL</b>	6,142	6,022	7,983	6,022
					<b>**TOTAL</b>	6,142	6,022	7,983	6,022
INTERSCHOLASTIC PROGRAMS									
EMPLOYEE BENEFITS									
50	0	1500	213	0 00 0	INTERSCHOLASTIC PROGRAMS - Social Security	1,114	1,092	567	1,092
50	0	1500	214	0 00 0	INTERSCHOLASTIC PROGRAMS - Medicare	883	866	876	866
					<b>*TOTAL</b>	1,997	1,958	1,442	1,958
					<b>**TOTAL</b>	1,997	1,958	1,442	1,958
SUMMER SCHOOL PROGRAMS									
EMPLOYEE BENEFITS									
50	0	1600	213	0 00 0	SUMMER SCHOOL PROGRAMS - Social Security	541	530	155	530
50	0	1600	214	0 00 0	SUMMER SCHOOL PROGRAMS - Medicare	1,304	1,279	979	1,279
50	0	1601	214	0 00 0	SUMMER ENRICHMENT PROGRAMS - Medicare		54		54
					<b>*TOTAL</b>	1,845	1,862	1,133	1,862
					<b>**TOTAL</b>	1,845	1,862	1,133	1,862
GIFTED PROGRAM									
EMPLOYEE BENEFITS									
50	0	1650	214	0 00 0	GIFTED PROGRAMS - Medicare		0		0
50	1	1650	214	0 00 0	GIFTED PROGRAMS - Medicare - DL	1,369	1,343	1,538	1,343
50	2	1650	214	0 00 0	GIFTED PROGRAMS - Medicare - WOIS	0	0	1,432	0
50	3	1650	214	0 00 0	GIFTED PROGRAMS - Medicare - WO	0	0	1,326	0
					<b>*TOTAL</b>	1,369	1,343	4,297	1,343
					<b>**TOTAL</b>	1,369	1,343	4,297	1,343
BILINGUAL PROGRAM									
EMPLOYEE BENEFITS									
50	0	1800	213	0 00 0	BILINGUAL PROGRAMS - Social Security		0		0
50	0	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare	0	0	1,597	0
50	0	1800	214	0 00 3305	BILINGUAL PROGRAMS - Medicare - Bilingual	0	0	567	0
50	0	1800	214	0 00 4909	BILINGUAL PROGRAMS - Medicare - Title 3	68	67	155	67
50	0	1800	214	0 00 4932	BILINGUAL PROGRAMS - Medicare - Title 2	0	0	155	0
50	1	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare - DL	3,462	3,394	4,378	3,394
50	2	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare - WOIS	5,747	5,634	6,232	5,634
50	3	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare - WO	2,345	2,299	2,627	2,299
50	1	1800	214	0 00 330500	BILINGUAL PROGRAMS - Medicare - DL	0	0	2,730	0
50	2	1800	214	0 00 330500	BILINGUAL PROGRAMS - Medicare - WOIS	1,230	1,206	1,597	1,206
50	3	1800	214	0 00 330500	BILINGUAL PROGRAMS - Medicare - WO	0	0	1,082	0
					<b>*TOTAL</b>	12,852	12,600	21,115	12,600
					<b>**TOTAL</b>	12,852	12,600	21,115	12,600

ATTENDANCE AND SOCIAL WORK SERVICES

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					21-22	Draft	20-21	20-21	19-20
<b>EMPLOYEE BENEFITS</b>									
50	0	2110	213	0 00 0	ATTENDANCE/SOC WRK SERV - Fica	0	0	0	0
50	0	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare	62	61	61	61
50	1	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare - DL	698	685	685	685
50	2	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare - WOIS	1,618	1,586	1,494	1,586
50	3	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare - WO	1,287	1,261	876	1,261
					EMPLOYEE BENEFITS	3,665	3,593	3,193	3,593
					<b>**TOTAL</b>	<b>3,665</b>	<b>3,593</b>	<b>3,193</b>	<b>3,593</b>
<b>HEALTH SERVICES</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2130	213	0 13 0	HEALTH SERVICES EMPLOYEE - Social Security				
50	1	2130	213	0 13 0	HEALTH SERVICES EMPLOYEE - Social Security - DL	1,071	1,050	1,597	1,050
50	2	2130	213	0 13 0	HEALTH SERVICES EMPLOYEE - Social Security - WOIS	1,937	1,899	2,318	1,899
50	0	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare	2,891	2,834	0	2,834
50	1	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare - DL	250	246	567	246
50	2	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare - WOIS	453	444	567	444
50	3	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare - WO	816	800	979	800
					EMPLOYEE BENEFITS	7,418	7,273	6,026	7,273
					<b>**TOTAL</b>	<b>7,418</b>	<b>7,273</b>	<b>6,026</b>	<b>7,273</b>
<b>OCCUPATIONAL THERAPY</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2131	213	0 00 0	OCCUPATIONAL THERAPY EMPLOYEE - Social Security	0	0	0	0
50	0	2131	213	0 00 4620	OCCUPATIONAL THERAPY EMPLOYEE - Social Security - IDEA	0	0	0	0
50	0	2131	214	0 00 0	OCCUPATIONAL THERAPY EMPLOYEE - Medicare	0	0	0	0
50	0	2131	214	0 00 4620	OCCUPATIONAL THERAPY EMPLOYEE - Medicare - IDEA	0	0	0	0
					EMPLOYEE BENEFITS	0	0	0	0
					<b>**TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PSYCHOLOGICAL SERVICES</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2140	214	0 00 0	PSYCHOLOGICAL SERVICES - Medicare	1,074	1,053	1,185	1,053
					EMPLOYEE BENEFITS	1,074	1,053	1,185	1,053
					<b>**TOTAL</b>	<b>1,074</b>	<b>1,053</b>	<b>1,185</b>	<b>1,053</b>
<b>SPEECH PATHOLOGY AND AUDIOLOGY</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2150	214	0 00 0	SPEECH SERVICES - Medicare				
50	1	2150	214	0 00 0	SPEECH SERVICES - Medicare - DL	2,584	2,533	2,112	2,533
50	2	2150	214	0 00 0	SPEECH SERVICES - Medicare - WOIS	0	0	876	0
50	3	2150	214	0 00 0	SPEECH SERVICES - Medicare - WO	0	0	876	0
					EMPLOYEE BENEFITS	2,584	2,533	3,863	2,533
					<b>**TOTAL</b>	<b>2,584</b>	<b>2,533</b>	<b>3,863</b>	<b>2,533</b>
<b>Pupil Services/Special Education</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2190	2130	0 00 0	Pupil Services/Special Education - Medicare	0	0	0	0
50	0	2190	2140	0 00 0	Pupil Services/Special Education - Medicare	1,648	1,349	1,648	1,349
					EMPLOYEE BENEFITS	1,648	1,349	1,648	1,349
					<b>**TOTAL</b>	<b>1,648</b>	<b>1,349</b>	<b>1,648</b>	<b>1,349</b>
<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2210	213	0 00 0	Staff Development/Curriculum - Social Security	0	0	2,884	0
50	0	2210	214	0 00 0	Staff Development/Curriculum - Medicare	2,791	2,736	3,296	2,736
50	0	2210	214	0 00 0	Title 1 Staff Development/Curriculum - Medicare	58	57	57	57
50	0	2210	214	0 00 3705	Staff Development/Curriculum - Medicare - Pre-K	0	0	103	0
					EMPLOYEE BENEFITS	2,849	2,793	6,283	2,793
					<b>**TOTAL</b>	<b>2,849</b>	<b>2,793</b>	<b>6,283</b>	<b>2,793</b>
<b>EDUCATION MEDIA SERVICES</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2220	213	0 00 0	EDUCATIONAL MEDIA SERV - Social Security	0	0	0	0
50	0	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare				
50	1	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare - DL	455	446	618	446
50	2	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare - WOIS	0	0	824	0
50	3	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare - WO	1,336	1,310	1,339	1,310
					EMPLOYEE BENEFITS	1,791	1,756	2,781	1,756
					<b>**TOTAL</b>	<b>1,791</b>	<b>1,756</b>	<b>2,781</b>	<b>1,756</b>
<b>BOARD OF EDUCATION SERVICES</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2310	213	0 00 0	Board Secy - Social Security	126	124	206	124
50	0	2310	214	0 00 0	Board Secy/Treasurer - Medicare	30	29	103	29
					EMPLOYEE BENEFITS	156	153	309	153
					<b>**TOTAL</b>	<b>156</b>	<b>153</b>	<b>309</b>	<b>153</b>
<b>OFFICE OF THE SUPERINTENDENT SERVICES</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2321	213	0 00 0	OFFICE OF SUPT SERVICES - Social Security	3,648	3,576	4,500	3,576
50	0	2321	214	0 00 0	OFFICE OF SUPT SERVICES - Medicare	3,979	3,901	4,500	3,901
					EMPLOYEE BENEFITS	7,627	7,477	9,000	7,477
					<b>**TOTAL</b>	<b>7,627</b>	<b>7,477</b>	<b>9,000</b>	<b>7,477</b>
<b>OFFICE OF SPECIAL AREAS ADMINISTRATION</b>									
<b>EMPLOYEE BENEFITS</b>									
50	0	2330	213	0 00 0	OFFICE OF SPEC AREAS ADM - Social Security	0	0	1,800	0
50	0	2330	214	0 00 0	OFFICE OF SPEC AREAS ADM - Medicare	899	882	1,300	882
					EMPLOYEE BENEFITS	899	882	3,100	882
					<b>**TOTAL</b>	<b>899</b>	<b>882</b>	<b>3,100</b>	<b>882</b>

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					21-22	Draft	20-21	20-21	19-20
OFFICE OF THE PRINCIPAL SERVICES									
EMPLOYEE BENEFITS									
50	0	2410	213	0 00 0					
50	1	2410	213	0 00 0					
50	2	2410	213	0 00 0	4,610		4,520	3,399	4,520
50	3	2410	213	0 00 0	5,474		5,367	3,708	5,367
50	0	2410	214	0 00 0	4,136		4,055	7,416	4,055
50	1	2410	214	0 00 0	0				
50	2	2410	214	0 00 0	1,877		1,840	2,000	1,840
50	3	2410	214	0 00 0	2,900		2,843	2,575	2,843
50	0	2410	214	0 00 0	2,953		2,896	4,900	2,896
					21,950		21,520	23,998	21,520
					21,950		21,520	23,998	21,520
DIRECTION OF BUSINESS SUPPORT SERVICES									
EMPLOYEE BENEFITS									
50	0	2510	214	0 00 0	8,257		8,095	5,000	8,095
					8,257		8,095	5,000	8,095
					8,257		8,095	5,000	8,095
FISCAL SERVICES									
EMPLOYEE BENEFITS									
50	0	2520	213	0 00 0	6,267		6,144	7,000	6,144
50	0	2520	214	0 00 0	1,466		1,437	1,500	1,437
					7,733		7,581	8,500	7,581
					7,733		7,581	8,500	7,581
OPERATION AND MAINTENANCE OF PLANT SERV.									
EMPLOYEE BENEFITS									
50	0	2540	213	0 00 0	6,216		6,094	6,000	6,094
50	0	2540	214	0 00 0	1,660		1,628	2,000	1,628
					7,877		7,722	8,000	7,722
					7,877		7,722	8,000	7,722
PUPIL TRANSPORTATION SERVICES									
EMPLOYEE BENEFITS									
50	0	2550	213	0 00 0	735		721	0	721
50	0	2550	214	0 00 0	172		169	200	169
					907		889	200	889
					907		889	200	889
FOOD SERVICES									
EMPLOYEE BENEFITS									
50	0	2560	213	0 00 0	85		83	1,000	83
50	1	2560	213	0 00 0	996		976	1,500	976
50	2	2560	213	0 00 0	1,940		1,902	2,000	1,902
50	3	2560	213	0 00 0	134		131		131
50	0	2560	214	0 00 0	20		19	450	19
50	1	2560	214	0 00 0	233		229	450	229
50	2	2560	214	0 00 0	567		556	750	556
50	3	2560	214	0 00 0	3,974		3,896	6,150	3,896
					3,974		3,896	6,150	3,896
Family Resource Center									
EMPLOYEE BENEFITS									
50	0	3000	213	0 00 0	6,427		6,301	0	6,301
50	0	3000	213	0 00 4909	0		0	0	0
50	0	3000	214	0 00 0	3,033		2,973	0	2,973
50	0	3000	214	0 00 4909	0		0	0	0
					9,459		9,274	0	9,274
					9,459		9,274	0	9,274
					219,863		195,682	201,319	195,682
					219,863		195,682	201,319	195,682
51	0	1110	212	0 00 0	2,539		2,489	2,900	2,489
51	1	1125	212	0 00 3705	4,994		4,896	3,800	4,896
51	0	1205	212	0 00 0			2,730		2,730
51	1	1205	212	0 00 4620	6,180		6,058	4,500	6,058
51	1	1205	212	0 00 0	45		44	10,000	44
51	2	1205	212	0 00 0	8,637		8,467	8,000	8,467
51	3	1205	212	0 00 0	33,027		12,771	10,000	12,771
					47,888		30,071	32,500	30,071
51	0	1225	212	0 00 0	3,430		3,363	3,500	3,363
51	0	1225	212	0 00 4600	1,456		1,428	1,500	1,428
					4,887		4,791	5,000	4,791
51	0	1500	212	0 00 0	405		397	1,000	397
51	0	1600	212	0 00 0	1,241		1,217	200	1,217
51	0	1800	212	0 00 0	0		0	0	0
51	0	2130	212	0 13 0					

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						21-22	Draft	20-21	20-21	19-20
51	1	2130	212	0	13	0		2,377		
51	2	2130	212	0	13	0		4,303	2,330	5,000
		<b>*TOTAL</b>						6,680	4,219	5,000
									6,518	10,000
										6,518
51	0	2131	212	0	13	0		0		1,300
51	0	2131	212	0	13	4620		0	0	0
		<b>*TOTAL</b>						0	0	1,300
								0	0	0
51	0	2190	2120	0	00	0		0	0	0
51	0	2210	212	0	00	0		0	0	7,500
51	0	2220	212	0	00	0		0	0	0
51	0	2310	212	0	00	0		280	274	1,000
51	0	2321	212	0	00	0		8,137	7,977	9,000
51	0	2330	212	0	00	0		0	0	0
51	0	2410	212	0	00	0		0	0	0
51	1	2410	212	0	00	0		10,434	10,230	9,500
51	2	2410	212	0	00	0		12,362	12,120	10,000
51	3	2410	212	0	00	0		9,237	9,056	10,000
		<b>*TOTAL</b>						32,033	31,405	29,500
										31,405
51	0	2520	212	0	00	0		23,181	22,726	7,500
51	0	2540	212	0	00	0		16,242	15,924	13,000
51	0	2560	212	0	00	0		0	0	0
51	1	2560	212	0	00	0		194	190	2,000
51	2	2560	212	0	00	0		2,222	2,178	3,000
51	3	2560	212	0	00	0		4,331	4,247	6,000
		<b>*TOTAL</b>						6,747	6,615	11,000
										6,615
51	0	3000	212	0	00	0		14,356	14,075	0
51	0	3000	212	0	00	4909		0	0	0
		<b>*TOTAL</b>						14,356	14,075	0
										14,075
51	0	4120	212	0	0	0		20,810	20,402	22,500
		<b>***TOTAL</b>						190,419	169,776	157,700
		<b>****TOTAL</b>						190,419	169,776	157,700

**DIAMOND LAKE SCHOOL DISTRICT 76  
BUDGET WORKSHEET  
(CAPITAL PROJECTS FUND)**

ACCOUNT NUMBER	DESCRIPTION	PROPOSED	ACTUAL	ADOPTED	ACTUAL
		21-22	20-21	20-21	19-20
		BUDGET	as of 6-30-2021	BUDGET	as of 6-30-2020
	DISTRICT WIDE				
	FACILITIES ACQUISITION & CONSTRU. SERV.				
	SALARIES				
60	SITE/CONST - SALARIES	0	0	0	0
	<b>*TOTAL</b>	0	0	0	0
	PURCHASED SERVICES				
60	CONSTRUCTION PROF SERVICES - Bank Fees	500	0	500	1,417
60	PROF SERVICES - ARCHITECTURAL SERV	0	0	0	0
60	PROF SERVICES CONSTRUCTION MNGR	0	0	0	0
	<b>*TOTAL</b>	500	0	500	1,417
	SUPPLIES AND MATERIALS				
60	CONSTRUCTION - SUPPLIES/Tech	0	0	0	0
	<b>*TOTAL</b>	0	0	0	0
	CAPITAL OUTLAY				

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
					21-22	Draft	20-21	20-21	19-20	
60	0	2530	575	0 00 0	NEW CONSTRUCTION	1,900,000	1,300,000	1,648,150	1,600,000	6,088,424
60	0	2530	575	0 00 499803	NEW CONSTRUCTION - ESSER 3	550,000	803,785	0	0	0
		<b>*TOTAL</b>			CAPITAL OUTLAY	2,450,000		1,648,150	1,600,000	6,088,424
		<b>**TOTAL</b>			FACILITIES ACQUISITION & CONSTRUC.	2,450,000		1,648,150	1,600,000	6,088,424
60	0	8100	720	0 00 0	Funds to be Transferred to O/M Fund	0		0	0	0
60	0	8100	720	0 00 0	Funds to be Transferred to W/C Fund	0		0	0	0
60	0	8100	0	0 00 0	TRANSFER TO OTHER FUNDS	0		0	0	0
		<b>*TOTAL</b>			Total Transfer	0		0	0	0
		<b>**TOTAL</b>			Transfer 8100	0		0	0	0
		<b>***TOTAL</b>								
		<b>****TOTAL</b>			CAPITAL PROJECTS FUND	2,450,500		1,648,150	1,600,500	6,089,841

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(WORKING CASH)**

					PROPOSED	ACTUAL	ADOPTED	ACTUAL		
					21-22	20-21	20-21	19-20		
					BUDGET	as of 6-30-2021	BUDGET	as of 6-30-2020		
ACCOUNT NUMBER	DESCRIPTION									
	DISTRICT WIDE									
	Transfer 8100									
	TRANSFERS									
	FUNDS TO BE Loaned to Educ Fund									
70	0	8180	710	0 00 0	Working Cash Abolishment	0	0	0		
70	0	8110	0	0 00 0	TRANSFERS	0	0	0		
		<b>*TOTAL</b>			Transfer 8100	0	0	0		
		<b>**TOTAL</b>								
					Transfer 8180					
					TRANSFERS					
70	0	8120	700	0 00 0	TRANSFER of Interest to O/M Fund	0	0	0		
		<b>*TOTAL</b>			TRANSFERS	0	0	0		
		<b>**TOTAL</b>			Transfer 8180	0	0	0		
		<b>***TOTAL</b>			DISTRICT WIDE	0	0	0		
		<b>****TOTAL</b>			WORKING CASH	0	0	0		

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(TORT IMMUNITY/JUDGMENT FUND)**

					PROPOSED	ACTUAL	PROPOSED	ACTUAL
					21-22	20-21	20-21	19-20
					BUDGET	as of 6-30-2021	BUDGET	as of 6-30-2020
ACCOUNT NUMBER	DESCRIPTION							
	DISTRICT WIDE							
80	0	2310	318	0 00 0	Legal Services	0	0	0
80	0	2365	3820	0 00 0	Liability Insurance Premium	47,500	46,736	41,104
		<b>*TOTAL</b>				47,500	60,000	41,104
		<b>***TOTAL</b>			DISTRICT WIDE	47,500	46,736	60,000
		<b>****TOTAL</b>			TORT IMMUNITY/JUDGEMENT FUND	47,500	46,736	60,000

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(LIFE SAFETY)**

					PROPOSED	ACTUAL	PROPOSED	ACTUAL
					21-22	20-21	20-21	19-20
					BUDGET	as of 6-30-2021	BUDGET	as of 6-30-2020
ACCOUNT NUMBER	DESCRIPTION							
	DISTRICT WIDE							
90	0	2540	3000	0 00 0	Purchased Services - Bank Fees	500	0	500
90	0	2540	3100	0 00 0	Life Safety-Architectural Services	0	0	10,000
90	0	2540	575	0 00 0	Life Safety - CAPITAL OUTLAY +\$2000	400,000	65,738	80,000
90	0	2540	700	0 00 0	Life Safety - CAPITAL OUTLAY -\$2000	0	0	0
		<b>*TOTAL</b>			Capital Outlay	400,500	65,738	90,500
		<b>***TOTAL</b>			DISTRICT WIDE	400,500	65,738	90,500
		<b>****TOTAL</b>			LIFE SAFETY FUND	400,500	65,738	90,500

**DIAMOND LAKE SCHOOL DISTRICT 76  
EXPENDITURES  
BUDGET WORKSHEET**

PROPOSED    Prior Budget    ACTUAL    ADOPTED    ACTUAL  
21-22    Draft    20-21    20-21    19-20

**DIAMOND LAKE SCHOOL DISTRICT 76**

**BUDGET WORKSHEET  
(ACTIVITY FUNDS)**

PROPOSED    ACTUAL    PROPOSED    ACTUAL  
21-22    20-21    20-21    19-20  
BUDGET    as of 6-30-2021    BUDGET    as of 6-30-2020

ACCOUNT NUMBER

DESCRIPTION

**FAIRHAVEN ACTIVITY FUND - District**

11	1	1110	4191	DL Activity - Fundraisers/Donation	200	0	200	0
11	1	1110	4210	DL Activity - Reading	0	0	0	0
11	1	1110	4900	DL Activity - PTSA	0	0	0	87
11	1	1110	4910	DL Activity - Music	1,000	1,224	1,000	0
11	1	1110	4930	DL Activity - Art	0	0	0	0
11	1	1110	4960	DL Activity - Programs/Activities	2,800	896	2,800	1,741
11	1	1110	4970	DL Activity - Field Trips	1,000	0	1,000	0
11	1	1110	5500	DL Activity - Tech Donations	0	0	0	0
11	1	1500	4100	DL Activity - PE Dept	0	0	0	0
11	1	1500	4117	DL Activity - Staff Beverage	0	0	0	0
11	1	1500	4118	DL Activity - Staff Retirement Contr	0	0	0	0
11	1	1500	4119	DL Activity - Staff Social Club	0	0	0	0
11	1	2220	4100	DL Activity - Library	250	0	250	0
11	1	2220	4190	DL Activity - Box Tops/Birthday Books	550	0	550	0
				Total	5,800	2,120	5,800	1,828

**DIAMOND LAKE ACTIVITY FUND - District**

12	2	1110	4190	WOIS Activity - Box Tops	100	0	100	105
12	2	1110	4192	WOIS Activity - Student Council	1,000	0	1,000	496
12	2	1110	4900	WOIS Activity - Mini Grants	0	0	0	0
12	2	1110	4910	WOIS Activity - Choir	250	0	250	0
12	2	1110	4920	WOIS Activity - Pencils	0	0	0	0
12	2	1110	4930	WOIS Activity - Art	0	0	0	0
12	2	1110	4940	WOIS Activity - Yearbook	2,000	0	2,000	260
12	2	1110	4960	WOIS Activity - Activities/Programs	4,000	464	4,000	3,260
12	2	1110	7000	WOIS Activity - Capital Outlay	0	0	0	0
12	2	1110		WOIS Activity - Gardening Club	0	0	0	0
12	2	1110		WOIS Activity - Cartridges	0	0	0	0
12	2	1500	4111	WOIS Activity - Field Day	0	0	0	0
12	2	1500	4118	WOIS Activity - Charity/Donations	250	0	250	0
12	2	1800	4114	WOIS Activity - Biodiversity	0	0	0	0
12	2	2220	4100	WOIS Activity- Library	0	0	0	0
				Total	7,600	464	7,600	4,121

**WEST OAK ACTIVITY FUND - District**

13	3	1110	4141	WO Activity - NJHS	735	618	735	1,103
13	3	1110	4150	WO Activity - Sewing Club	50	0	50	0
13	3	1110	4162	WO Activity - Band Boosters	0	5,325	0	12,330
13	3	1110	4170	WO Activity - Courtyard	0	0	0	0
13	3	1110	4181	WO Activity - Fifth Grade	0	0	0	0
13	3	1110	4182	WO Activity - 6th Grade	0	0	0	0
13	3	1110	4184	WO Activity - 8th Grade	0	0	0	962
13	3	1110	4800	WO Activity - Technology	0	0	0	0
13	3	1110	4900	WO Activity - PTO Donations	1,000	0	1,000	50
13	3	1110	4910	WO Activity - Choir	0	0	0	920
13	3	1110	4921	WO Activity - Drama	0	0	0	0
13	3	1110	4930	WO Activity - Art	0	0	0	0
13	3	1110	4940	WO Activity - Yearbook	4,000	3,342	4,000	3,683
13	3	1110	4960	WO Activity - Program/Assemblies	10,000	3,993	10,000	9,282
13	3	1110	5500	WO Activity - Tech Donations	0	0	0	0
13	3	1110	7000	WO Activity - Capital Outlay	0	0	0	0
13	3	1500	4110	WO Activity - Patriot MidWOISe School	0	0	0	0
13	3	1500	4112	WO Activity - Cheerleading	0	0	0	0
13	3	1500	4113	WO Activity - Poms	0	0	0	0
13	3	1500	4125	WO Activity - Sports/Interscholastics	0	0	0	0
13	3	2220	4100	WO Activity - Library	1,000	0	1,000	0
13	3	2220	4110	WO Activity - Gottstein Library	0	0	0	0
				Total	16,785	13,277	16,785	28,331

**WEST OAK ACTIVITY FUND**

14	3	1000	4000	WO Bldg Activity - Misc Activity	0	0	0	0
				Total	0	0	0	0

**Total All Funds**

<b>26,920,211</b>	<b>24,406,357</b>	<b>25,772,739</b>	<b>27,718,506</b>
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**Diamond Lake School District 76**  
Long Term Financial Forecast  
September 21, 2021

**Introduction**

This report presents unaudited revenues and expenditures for fiscal year 2020-21 and projections of the financial performance for the next several years (2021-22 to 2025-26). The assumptions used in this forecast are estimates based on historical trends and current financial information available at the time this report was compiled.

This forecast is designed to outline in broad terms the general financial direction of the District.

The assumptions used in preparing the multi-year forecast are conservative in nature. Taking such an approach allows for flexibility when unexpected situations arise.

As with any financial projection, estimates tend to be less accurate the further out they are forecasted. The projections will be reviewed and revised on a periodic basis for material changes.

### Assumptions at a Glance (9/21/2021)

<b>Fiscal Year Ending</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>
CPI	2.1%	1.9%	2.3%	1.0%	1.0%	1.0%	1.0%
<b>Revenue:</b>							
New Construction	.48%	.79%	.25%	.33%	.33%	.33%	.33%
Existing EAVs	1.3%	3.9%	-0.4%	1.0%	1.0%	1.0%	1.0%
<b>Fiscal Year</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>
Enrollment	858	848	838	837	818	821	821
<b>Revenue:</b>							
General State Funding	0%	0%	0%	0%	0%	0%	0%
Federal Funding	0%	0%	0%	0%	0%	0%	0%
<b>Expenses:</b>							
<b>Compensation</b>							
Salaries	3.25%	3.25%	4.75%	4.0%	4.0%	3.0%	3.0%
Benefits (medical)	8%	8%	8%	8%	6%	6%	6%
<b>Purchased Services</b>							
Education	2%	3%	3%	3%	3%	3%	3%
O & M	2%	2%	2%	2%	2%	2%	2%
Transportation	16%	3%	3%	10%	3%	3%	3%
<b>Supplies and Materials</b>							
Education	0%	0%	0%	0%	0%	0%	0%
O & M	2%	2%	2%	2%	2%	2%	2%
Transportation	10%	10%	10%	10%	10%	10%	10%
<b>Capital Outlay</b>							
Education	\$97k	\$86k	\$51k	\$50k	\$50k	\$50k	\$50k
O & M	\$101k	\$15k	\$0k	\$150k	\$153k	\$156k	\$159k
Capital Projects	\$6.09MM	\$1.6MM	\$2.1MM	\$600k	\$200k	\$0k	\$0k
<b>Debt</b>							
<b>Other Objects/Tuition</b>							
Education	7%	7%	7%	7%	7%	7%	7%
O & M	2%	2%	2%	2%	2%	2%	2%
Contingency	151,000	108,000	108,000	120,000	120,000	120,000	120,000

## Contract Expiration Timeline

Teacher’s Contracts.....expires 8/2024

Custodial Services.....expires 6/30/2022

Transportation Services.....expires 6/30/2022 (Spec Educ. Transp.)

Transportation Services.....expires 6/30/2022 (Regular Transp.)

Food Service Contracts.....expires 7/2022

Auditor Contract.....expires 6/30/2022

Administration Contracts.....expires 6/30/2022

Superintendent’s Contract.....expires 6/30/2025

### Rules of Thumb

<b>Revenue</b>	
Change in CPI	A 1% change in CPI equals approximately \$120,000 change in revenue
New Construction	A \$100,000 change in new construction equates to approximately \$4,500 change in revenue
Increases to EAV (Equalized Assessed Valuation)	A \$100,000 change in EAV results in approximately \$1,800 change in revenue
<b>Expenses</b>	
Salaries	A 1% change in compensation can impact the budget by approximately \$92,000
Employee Benefits	A 1% change in the cost of benefits can impact the budget by approximately \$16,000

## Identification of Budget Risks and Opportunities

Risk	Description of Risk
1. Changes to the Consumer Price Index (CPI) and EAV	<ul style="list-style-type: none"> <li>• Changes to the CPI are a major factor in determining the amount of property taxes that can be levied in any one year. The CPI is calculated on an annual basis.</li> <li>• A 1% change in the CPI is equivalent to a \$120,000 change in revenue.</li> <li>• Can we count on EAV to continue increasing after the pandemic?</li> <li>• Can we expect new construction revenue to pick back up where it left off?</li> </ul>
2. Compensation	<ul style="list-style-type: none"> <li>• Compensation is the largest expense of the district, representing 67% of the District’s total operating budget. A 1% change in compensation can impact the budget by approximately \$95,000.</li> </ul>
3. Employee Benefits	<ul style="list-style-type: none"> <li>• Employee benefit costs represent approximately 14% of the District’s total operating budget. A 1% change in the cost of benefits can impact the budget by approximately \$18,000.</li> <li>• Pension Reform? – Cost shift of TRS expenditures to districts.</li> </ul>
4. Pandemic	<ul style="list-style-type: none"> <li>• The recent pandemic has created the most uncertain environment in education in recent memory. What will the long term implications be?               <ul style="list-style-type: none"> <li>○ Will State and Federal funding remain intact? Currently EFB funding will remain flat</li> <li>○ Property tax payments were slightly delayed but will there be future issues from taxpayers not being able to make their loan obligations?</li> </ul> </li> </ul>

5. Additional students placed in SEDOL or private facilities	<ul style="list-style-type: none"> <li>The average cost per student in SEDOL/private facility is \$38,000. This is more than three times the District’s expenditure per pupil.</li> </ul>
6. New State Funding Formula	<ul style="list-style-type: none"> <li>State funding represents 17% of our total revenues. With the passing of Senate Bill 1947, there exists some uncertainty with the future of the state payments. The assumption is payments will be made on time and our current funding levels will not decrease, but we are not sure at this time how the adequacy formula will impact our long term state revenue.</li> </ul>
7. Legislative Changes	<ul style="list-style-type: none"> <li>Unknown federal and state legislative changes surrounding pension costs, transportation funding, property tax freezes and no State budget.</li> </ul>
8. Elementary and Secondary Schools Emergency Relief Grant (ESSER)	<ul style="list-style-type: none"> <li>ESSER grant greatly assisted with being able to put pieces in place to address learning delays and unforeseen expenditures. Will staff hired via the grant need to remain employed indefinitely or more short term?</li> </ul>

<b>Opportunities</b>	<b>Description of Opportunity</b>
1. Student Enrollment	<ul style="list-style-type: none"> <li>Explore the opportunities to share services with other school districts in the areas of staffing and other areas. This includes preschool, special education services, and occupational therapy/physical therapy.</li> </ul>
2. Shared Services	<ul style="list-style-type: none"> <li>D76 has approved to lease Fairhaven Elementary School to SEDOL for a 3 year agreement. This represents an additional \$50k in revenue per year for the district.</li> <li>Explore the opportunities to share services with other school districts in the areas of contractual services.</li> <li>The district was using Fremont #79 for mid-day pre-k routes, but is now sharing routes with Mundelein #75 for all other special education bussing. Future possible</li> </ul>

	<p>opportunities include shared cab services with Mundelein #75. A joint contract for transportation services is currently in service with collaboration with Mundelein High School and Mundelein #75.</p> <ul style="list-style-type: none"> <li>• Shared custodial contract with Mundelein High School and Mundelein #75 was explored but the lack of cost savings and logistics made it not economically viable.</li> <li>• Shared buildings and grounds department with Mundelein #75 is still being researched and evaluated.</li> </ul>
3. SEDOL/Bi-Lingual Programs	<ul style="list-style-type: none"> <li>• Evaluate SEDOL/Bi-Lingual programs to determine cost effectiveness, including bringing more special education programs and services in-house. More in house evaluations is being tested this year.</li> </ul>
4. Contracts	<ul style="list-style-type: none"> <li>• Evaluate purchased service contracts, including identifying multi-district contract opportunities. The district recently brought the technology department mostly in house which reduced the cost from outsourcing and increased our flexibility with the department.</li> </ul>

**General Assumptions**

- CPI – Inflation, as measured by the government’s Consumer Price Index (CPI) is the **primary revenue driver** in a tax-capped district. For the four fiscal years (2009-10 to 2012-13), the district was subject to a tax referendum, which held the operating tax rate fixed, therefore not subject to the CPI. Starting in fiscal year 2013-14, the district again became subject to the CPI, allowing for increases in tax revenue. The published CPI for FY20 is 2.1%, for FY21 it is 1.9%, however, for FY22 it rose to 2.3% leading to some more economic optimism. It is projected at 1.0% for all future years.
- Enrollment – An enrollment study was performed through Rolf Campbell which indicated that enrollment is expected to decrease slightly in future years.

## **Revenue Assumptions:**

### Property tax:

- CPI – As noted above, the CPI of 1.0% is held constant throughout the forecasted years starting with fiscal year 2022-23, however for the 2021-22 fiscal year, for which the CPI is 2.3%. *A 1% change in the CPI results in approximately \$121,000 change in revenue.*
- New Construction EAVs (Equalized Assessed Valuation – representing 1/3 the fair market value) – for the 2019 levy year, new construction came in at an increase of .79% over the prior year. We are anticipating 0.25% increase for the 2020 levy year. For the 2021-2025 levy years, a small increase is assumed. *A \$100,000 change in new construction results in approximately \$4,500 change in revenue.*
- Existing EAVs – 2019 levy year is forecasted at 3.9% increase from prior year and -0.4% for the 2020 levy year. For districts subject to the tax cap formula, the change in property tax revenue from one year to the next is limited by the CPI. When property values go down the operating tax rates go up or when property values go up, the operating tax rates go down. This part of the formula results in districts receiving the additional revenue generated by the CPI increase only. *A \$100,000 change in EAV results in approximately a \$1,800 change of revenue.*
- Current proposed legislation has property tax levels frozen for 2 years.

### State Funding:

- State Funding –
  - The Education Fund, comprised of special education personnel and pupil reimbursement, is projected to be flat (1% increase) throughout the forecasted years based on the funding projected for the 2021-22 fiscal year.
  - The Transportation Fund, comprised of regular and special education transportation, is projected to be flat beginning in fiscal year 2021-22 from the prior year due to ISBE's estimates that the regular transportation reimbursement will be reimbursed at a 76% level which is the same as the current year. The 80% funding level for special education transportation is anticipated to remain the same.
- Evidence Based Funding – the evidence based funding formula is based on the new law enacted which comprehensively changes the way that school districts receive the bulk of state funds. EBF looks at the districts resources and analyzes

the relationship between equity, adequacy, and student outcomes. The district is currently in the tier 2 funding group.

#### Federal Funding:

- Federal funding, which includes federal NCLB grants (No Child Left Behind - Title 1, Title 2, Title 3, and Title 4) and Medicaid reimbursements, is projected to remain flat throughout the forecasted years.

#### **Expense Assumptions:**

All expense increases are based on the projected fiscal year 2021-22 budgeted amounts.

#### Salaries and Benefits:

- New teacher's contract is tied to CPI. Salary increases after this contract expires are projected at 3% for purposes of planning.
- Medical benefits are projected to increase by 8% per year throughout the forecasted period.

#### Purchased Services:

- The Education Fund, comprised of SEDOL special education contractual services and liability insurance costs, is projected to increase 2% per year throughout the forecasted period.
- The Operations and Maintenance Fund, comprised of building repairs, maintenance and custodial services, is projected to increase 2% per year throughout the forecasted period.
- The Transportation Fund, comprised of student transportation services, is projected to increase 2.5% per year throughout the forecasted period. The district currently on a three year contract.

#### Supplies and Materials:

- The Education Fund, comprised of classroom supplies, books, consumable supplies (paper, etc.), is projected to increase zero (0%) per year throughout the forecasted period. Curriculum/Instructional supplies are primarily budgeted to be funded with Title 1 for new curricular materials.

- The Operations and Maintenance Fund, comprised of custodial supplies and electric and gas, is projected to increase 2% per year throughout the forecasted period.
- The Transportation Fund, a majority of which is diesel fuel costs, is projected to increase 10% per year throughout the forecasted period.

#### Capital Outlay:

- The Education Fund, comprised of capital outlay for new or replacement technology equipment, is projected at \$51k per year for FY22 and \$50K throughout the forecasted period.
- The Operations and Maintenance Fund, comprised of capital equipment purchases. The district will finish off its major construction projects comprising most of the 5-year facility plan during the FY22 year. Improvements include classroom renovations, classroom unit ventilator installation at DLS and chiller plant replacement at WOC.

#### Debt:

- Debt retirement is modeled according to the currently scheduled commitments, at payments ranging from \$800,000 - \$900,000 per year. Previous debt was scheduled to be retired in June of 2019. After that, the referendum will have debt payments at around \$870,000 per year until 2035. Also include in debt service payments are teacher MacBooks which will cost roughly \$35,000 per year for 4 years. Last, the district also entered into a 3 year lease for student Chromebooks at a cost of around \$88,000 per year.

#### Other Objects:

- The Education Fund, comprised of primarily special education tuition, is projected to increase by 7% per year throughout the forecasted period. This expense changes significantly from year to year based on the number of students enrolled in special education private facilities or in SEDOL programs.
- The Operations and Maintenance Fund, comprised of the SEDOL special education building assessment, is projected to increase by 2% per year throughout the forecasted period.
- Contingencies, comprised of un-forecasted expenses for all funds, totaling \$120,000, are budgeted for all the years forecasted.